

California

# Freethought Day

## Guiding Documentation

LAST REVISION DATE:  
AUGUST 8, 2016



# Table of Contents

---

<b>Welcome .....</b>	<b>3</b>
<b>Bylaws.....</b>	<b>4</b>
Article 1    Name .....	4
Article 2    Articles of Organization .....	4
Article 3    Purposes .....	4
Article 4    Basic Policies .....	4
Article 5    Organization Structure .....	5
Article 6    Roles and Responsibilities of Officers .....	6
Article 7    Board Meetings .....	7
Article 8    Election and Removal of Trustees .....	7
Article 9    Finances .....	8
Article 10   Amendments to Bylaws .....	8
Article 11   Dissolution .....	9
<b>Policies and Procedures.....</b>	<b>10</b>
Purpose & Authority .....	10
Meeting Policies .....	10
Treasury Policies .....	11
Secretary Policies .....	12
Record Retention Policy .....	12
<b>Committees.....</b>	<b>13</b>
Financial Audit Committee.....	13

# Welcome

---

Dear Reader,

[California Freethought Day](#) is an annual event that celebrates science, free speech and secular rights.

Sincerely,

The California Freethought Day Board of Trustees

# Bylaws

---

LAST REVISION DATE: AUGUST 8, 2016

## Article 1 Name

The name of this organization is California Freethought Day (“**CFD**”).

## Article 2 Articles of Organization

CFD is an Unincorporated Nonprofit Association pursuant to California Corporations Code Section 213000.

## Article 3 Purposes

Section 3.01 The purpose of CFD is to promote science, free speech, and secular rights including the separation of church and state, as well as to unite the secular community throughout California.

Section 3.02 The purpose is achieved through an annual event, also called California Freethought Day, pursuant to the basic policies set forth in Article 4.

## Article 4 Basic Policies

Section 4.01 CFD is organized exclusively for the charitable, scientific, literary, and educational purposes within the meaning of Section 501(c)(3) of the Internal Revenue Code or corresponding section of any future federal tax code (hereinafter referred to as “**Internal Revenue Code**”).

Section 4.02 CFD shall be noncommercial.

Section 4.03 No part of the net earnings of CFD shall inure to the benefit of, or be distributable to its Trustees or other private persons except that CFD shall be authorized and empowered to pay reasonable compensation for services rendered and to make payments and distributions in furtherance of the Purpose set forth in Article 3.

Section 4.04 Notwithstanding any other provision of these articles, CFD shall not carry on any other activities not permitted to be carried on (i) by an organization exempt from federal income tax under Section 501 (c)(3) of the Internal Revenue Code, or (ii) by an organization, contributions to which are deductible under Section 170 (c)(2) of the Internal Revenue Code.

Section 4.05 The CFD Trustees in their official capacities shall not — directly or indirectly — participate or intervene in any way, including the publishing or distributing of statements, in any political campaign on behalf of, or in opposition to, any candidate for

public office; or devote more than an insubstantial part of its activities to attempting to influence legislation.

Section 4.06 Upon the dissolution of CFD, after paying or adequately providing for the debts and obligations of CFD, the remaining assets shall be distributed to one (1) or more nonprofit funds, foundations or organizations which have established their tax exempt status under Section 501(c)(3) of the Internal Revenue Code and whose purposes are in accordance with those of CFD.

## **Article 5 Organization Structure**

Section 5.01 As a principle, in the use of these bylaws to regulate and inform oversight, all persons involved in the governance of CFD shall be assumed to be acting in good faith and with the best intentions unless there is tangible proof otherwise.

Section 5.02 CFD shall have as its governing body a Board of Trustees (“*The Board*”) consisting of three to eleven “*Trustees*”, voted into position by existing Trustees at its Annual Meeting. The Trustees are collectively and individually responsible for the smooth and sustainable operation of CFD, and fulfilling all requirements of federal, state, and local law to maintain CFD's legal status.

Section 5.03 Anyone aged 18 or older – in avowed agreement with the mission and policies of CFD – may be nominated to be a Trustee.

Section 5.04 The Board shall include three specific “*Officers*”: President, Secretary, and Treasurer. A Vice-President may be included provided that there is a person willing to accept a nomination for the position. Duties of each are articulated in Article 6. The selection of Trustees to fill Officer positions shall take place at the first annual meeting of the new Board and in a manner agreeable to the majority of Trustees.

Section 5.05 There is no set Term of Office for Trustees, nor a maximum number of consecutive terms.

Section 5.06 The Board shall create and disband Committees as needed to address the needs of CFD. Anyone is welcome to serve on Committees. All Committees are advisory. Committees operate on their own but must be compliant with CFD's Bylaws and Policies (see Section 10.03).

Section 5.07 The members of each Committee shall be trusted to come up with their own methods to determine the selection of a Coordinator, meeting dates, and process. All Coordinators, or a chosen representative, of all Committees shall keep the Board aware of their respective activities via periodic reports/updates.

## Article 6 Roles and Responsibilities of Officers

- Section 6.01 The roles and responsibilities of all Officers shall be presumed to have been delegated by the Board. As such, additional duties may be added, amended, or removed as determined by this Board.
- Section 6.02 Each Officer may delegate specific roles, or tasks, as needed to facilitate the operation of CFD.
- Section 6.03 The **President** of the Board shall be responsible for these executive duties:
- Coordinate the work of the Officers and Committees of CFD in order that the Purposes may be promoted;
  - Preside at all meetings of the Board, as well as the Annual Meeting;
  - Confirm that a quorum is present before conducting any business at any meeting of the Board;
  - Sign on bank accounts according to CFD's Policies;
  - Sign contracts that have been approved by the Board;
  - Be the contact person for all communications of a business, legal, and public relations nature in order to maintain consistency and clarity in the representation of CFD.
  - Be the final arbiter on questions related to the content of the CFD program; and
  - Any other duties as assigned by the Trustees for the operation of CFD.
- Section 6.04 The **Vice-President** shall be responsible for these duties:
- Perform all functions of the President should the President be unavailable for any length of time.
- Section 6.05 The **Secretary** shall be responsible for these duties:
- Record the minutes of all meetings of the Board, including the Annual Meeting. Maintain a record of attendance for Board meetings;
  - Organize items on the agenda for all meetings with input from the Trustees, and distribute, preferably a week in advance, after final review by the President.
  - Have available a current copy of the Bylaws and Policies at all meetings;
  - Develop, maintain, and submit all documents and forms that promote and facilitate the legal and day-to-day operations of CFD; and
  - Any other duties as assigned by the Trustees for the operation of CFD.
- Section 6.06 The **Treasurer** shall be responsible for these duties:
- Have custody of all the funds of CFD;

- Keep books of account and records including bank statements, receipts, budgets, invoices, paid receipts, and canceled checks in accordance with the records retention policy;
- Make disbursements in accordance with the budget adopted by the Board;
- Sign on bank accounts according to CFD's Policies;
- Present a financial report, both written and verbal, at every meeting of the Board and as requested;
- Make a full financial report at the Annual Meeting;
- Complete and file all local, state, and federal reporting and licensing by established deadlines; and
- Any other duties as assigned by the Trustees for the operation of CFD.

## *Article 7 Board Meetings*

- Section 7.01 The Board shall hold regularly scheduled meetings throughout the year and such Special Meetings as are deemed necessary to attend to the business of CFD (see Section 7.03).
- Section 7.02 Attendance by a majority of the Board's Trustees shall constitute a quorum.
- Section 7.03 Special Meetings of the Board may be called by any Trustee with approval by at least two Trustees and with two days' advance notice, or greater. Only business for which the meeting was called shall be transacted.
- Section 7.04 Attendance of meetings can be in person or by electronic means, such as email, video conferencing, or telephone. Voting can be in person, electronically, by written proxy, or by any other means the President deems appropriate.
- Section 7.05 The Annual Meeting shall be held within the first quarter of the fiscal year for the purposes of advancing the business of CFD. This would include elections, presentation of the financial report, and other items of significant importance.

## *Article 8 Election and Removal of Trustees*

- Section 8.01 The CFD Board may establish a Nominating Committee. This Committee shall devise a fair and efficient Voting Process for the election of Trustees for approval by the Board of Trustees, and this Process made public. This process will state the opening day to receive nominations, the deadline, the method by which the committee receives nominations, and the method by which the committee receives votes.
- Section 8.02 A Trustee may resign at any time with written notice to the President of the Board.
- Section 8.03 Any vacancy occurring in the Board may be filled by any qualified person receiving the recommendation of any Trustee, and with the approval of the Board by majority vote. A

Trustee elected to fill the vacancy shall serve for the remainder of the unexpired term of their predecessor.

Section 8.04 The Board may remove any Trustee for just cause by two-thirds vote of all Trustees, at any regular or special meeting of the Board, provided that a statement of the reason or reasons shall have been delivered to the Trustee (via electronic or postal method) at least one week before any final action is taken by the Board. This statement shall be accompanied by a notice of the time when, and the place where, the Board is to take action on the removal. The Trustee shall be given an opportunity to be heard and the matter considered by the Board at the time and place mentioned in the notice. The Board may consider the removal of a Trustee for reasons including: disruption of meetings, destructive or demoralizing behavior, or lack of Board Meeting attendance.

Section 8.05 Any Trustee who does not attend three consecutive Board meetings can be removed via vote by a simple majority of the Board.

## Article 9 Finances

Section 9.01 The fiscal year of CFD shall be the standard calendar year (January through December).

Section 9.02 An Audit Committee consisting of not less than three (3) persons, who have not been authorized signers during the previous year, shall be appointed by the Trustees at the first Board meeting of the year.

Section 9.03 The Treasurer shall deliver financial information to the Audit Committee by March 1. The Audit Committee shall complete their review by May 1.

Section 9.04 The Board shall review, amend, and approve, by majority vote, a yearly budget prepared by the Treasurer.

Section 9.05 Only the Trustees can make financial commitments and expenditures on behalf of CFD, and these actions need to be approved by vote of the Board. The Board shall create Policies for the disbursement of funds.

## Article 10 Amendments to Bylaws

Section 10.01 Power to repeal, amend, or adopt additional Bylaws ("**Changes**") is hereby delegated to the Board. Changes may be proposed at any meeting of the Board. However, before Changes may be adopted, notice shall first be sent by the Secretary to all Trustees by email (or by printed copy as requested) at least ten (10) days prior to such a meeting and shall be adopted only by an affirmative vote of two-thirds of all Trustees.

Section 10.02 Articles I through V are required either by state or federal statute and shall be amended only by requirement of state or federal statute.

Section 10.03 To facilitate the operation of CFD, the Board may, by a majority vote of those present, adopt a Policy and Procedures Manual ("Policies"), as long as such Policies do not contradict these Bylaws.

## *Article 11 Dissolution*

Section 11.01 In the event that an undersized Board (fewer than three Trustees) persists for more than 60 days, the remaining Board shall resign and call for a new election of the Board by the Congregation.

Section 11.02 CFD may be dissolved as an organization by a two-thirds vote of the Board. In so doing they will establish a process that complies with guidelines established by Federal and State law.

# Policies and Procedures

---

LAST REVISION DATE: AUGUST 8, 2016

## *Purpose & Authority*

### *Purpose*

The purpose of these Policies and Procedures is to assist all volunteers in understanding their responsibility and to provide consistency in the daily operation of CFD.

Based on these Policies and Procedures, an annual calendar can be made that covers the essential action items throughout the year.

### *Authority*

These Policies and Procedures are believed to be in compliance with the Bylaws of CFD. Should there be any inconsistency, the Bylaws shall prevail.

These Policies and Procedures are a living document and are expected to be updated periodically. It shall be the responsibility of the Trustees to trigger a revision cycle.

## *Meeting Policies*

### *Board Meetings*

All Board meetings are open to the public. Comments will be taken from the public at the discretion of the President.

### *Planning Meetings*

Planning meetings consist of volunteers at the discretion of the President and Volunteer Coordinator(s).

### *Annual Meeting*

Per Section 7.05: "The Annual Meeting shall be held within the first quarter of the fiscal year for the purposes of advancing the business of CFD. This would include elections, presentation of the financial report, and other items of significant importance."

The agenda of the annual meeting shall be limited to:

- Election of the Trustees
- Vote of any Bylaw amendments
- Financial Report by the outgoing Treasurer
- Any other agenda item proposed by the old or the newly elected President

# *Treasury Policies*

## *Donations*

It is the responsibility of the Treasurer or President to deposit donations collected in a CFD bank account within 3 days.

## *Disbursements*

Budgeted expenses below \$500 do not need Board approval before disbursement. Expenses above \$500 or expenses that go beyond the budget must be approved by the Board.

Reimbursement of expenses below \$50 may be done in cash and without a receipt. Reimbursements above \$50 require a receipt and will be reimbursed by check. Presentation of receipts can be done in person or via email. Reimbursement requests above \$50 require a name and mailing address.

The Treasurer will pay all invoices within a reasonable period of time.

## *Bank Accounts*

CFD shall maintain at least one bank account.

The President, Secretary, and Treasurer will be the signers on the account.

The bank accounts will be reconciled each month from July through December, and a record of the reconciliation shall be kept until after the review of the finances by the Audit Committee.

## *Accounting*

The Treasurer will book all income and expenses in a timely fashion.

The Treasurer will present an accounting of all income and expenses, through the previous month at the regular board meetings, from July through December.

The accounting books will be maintained in electronic format and be backed up.

## *Taxes*

After the Audit Committee has completed its annual review, the Treasurer will file both the state and federal tax returns.

State form 199N will be filled by May 15. Form 199N must be filed online. If receipts are \$50,000 or higher, for form 199 will need to be filed by May 15. There is a small fee charged.

IRS form 990N will be filed by May 15. If receipts are \$50,000 or higher, for 990-EZ will need to be filed by May 15.

## *Budget*

By July, the Treasurer will present a draft budget for the current year to be approved by the Board no later than August of the same year.

## *Secretary Policies*

### *Agenda*

The Secretary shall create the agenda for the board meetings (regular, special, and annual) with the help of the President of the Board and Trustees. The President has final authority regarding the agenda.

At least 7 days before the board meeting, the Secretary shall send a draft of the agenda to all Trustees, and solicit comment or additions.

Upon the discretion of the President, additional items may be added to the agenda.

Committee meetings need not have an agenda nor minutes.

### *Board Minutes*

Minutes of all Board meetings (regular, special and annual) shall be drafted by the Secretary and distributed at least 7 days before the next Board meeting.

Minutes need not reflect a verbatim transcript of the meetings, but should contain all the decisions made.

Minutes must be reviewed and approved by the Board.

Approved Minutes will be made available to all people who request them from the Secretary.

The Minutes will state the date, time and location of the next Board meeting.

## *Record Retention Policy*

### *Permanent Documents*

The Secretary shall ensure that all Bylaws, IRS filings, Secretary of State filings and Policies will be kept permanently in both paper and electronic format.

The Treasurer shall ensure that all tax filings be kept in both paper and electronic format

### *Seven Year Rule*

All final documents not listed as permanent shall be kept for 7 years.

Drafts and work papers need not be saved.

# Committees

---

LAST REVISION DATE: AUGUST 8, 2016

## Financial Audit Committee

### Selection

At the Annual Meeting in January, the Board will elect a temporary Financial Audit Committee (“**FAC**”) consisting of a minimum of one person.

The Board shall select the Committee member(s) by vote. Trustees may not service on the FAC.

The FAC will disband after they deliver their report to the Board.

### Function

The Treasurer will deliver all the documents requested by the FAC, including but not limited to: Balance Sheet, Income Statement, Transaction Detail, Reconciliation reports.

The Treasurer will delivery these reports by February 1 to each member of the FAC.

The FAC shall meet in February with the Treasurer to discuss the documents.

The FAC shall prepare a written report as to their findings at the March meeting of the Board. At that meeting, the Board may keep the FAC in existence and request further work or may disband the FAC.

The FAC shall review the following:

- accuracy of the booking of income and expenses
- verify the filing of all federal and state documents and reports
- verify the bank reconciliations
- make recommendation for the efficient financial operation of CFD