

Rules and Regulations

Established for California Dance Co-operative, Inc

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Document Revision History

Date	Version	Revision	Editor	Sections
12/17/22	5.0	Revisions include: <ul style="list-style-type: none"> • Redefined the terms “producers” and “affiliates”. • Clarified and expanded upon roles and responsibilities. • Revised policies to reflect actual practice. • Permitted recorded music. • No longer require refreshments at all events. • Edited wording for clarity. Reorganized sections.	Cyndia Zumpft-Klein, Frannie Marr, Renée Camus, Zofii Kaczmarek	All
8/16/2007	4.0	Updated Sound System use wording and SSN requirements for event payees	Aimee Eddins	Financial Reporting, Sound Systems
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0. Scope

The policies outlined in this document supplement the policies specified in the Bylaws.

1. Overview of Roles

A. Co-op Producers and Affiliate Producers

Events can be produced by Co-op Producers (who produce Co-op-sponsored events) or produced by Affiliate Producers (who produce Affiliate-sponsored events, aka Affiliate events). When not specified, “Producers” will be used to refer to both these groups.

Because the policies, responsibilities, and authorities outlined in this document pertain to Co-op Producers and Affiliate Producers, it is essential to be aware of who are the Producers involved in each dance series or affiliate group. Co-op Producer-Directors and Affiliate-Directors should communicate the names of these individuals to the Board, and the Secretary should maintain an updated list.

While many producers and volunteers may work together to produce an event, only one producer may be elected to the Board to represent each dance series or Affiliate group (as described in the Bylaws), and these will be referred to as the Co-op Producer-Director or Affiliate-Director.

B. Additional Roles

Besides the Officers and Producers, it is recommended to establish a few other key roles and assign them as needed throughout the year. These roles may be filled by Directors of the Board, Producers, or volunteers from the community. The following roles are recommended:

- a. Publicity and Outreach Coordinator
- b. Website Coordinator
- c. Insurance Coordinator
- d. Grievances Coordinator
 - i. Should be a Director on the Board

e. Google Non-Profit Coordinator

- i. Google Workspace (including shared drive, email groups, email accounts), Google Cloud Platform

As these roles are not mandatory, they may not be filled at all times. In this case, the Coordinator responsibilities outlined in this document will instead fall to the Board of Directors to manage as needed.

2. Board Representation and Meetings

A. Election of Directors

If more than two individuals wish to serve for the same Directorship on the Board, the Board shall vote by secret ballot, with each Director voting for two from among the candidates. The two candidates receiving the greatest number of total votes shall be put forth as candidates in a second round of voting, and the Board will vote on which of these two should be elected. In the event of a tie, a runoff vote will be conducted.

B. Meetings

1. Attendance

Directors are required to attend all Board meetings. If one cannot attend a given meeting, one must notify the Board in advance. More than two absences within the annual term period may result in the removal of the member from the board. A warning letter will be sent by the President after the first unnotified absence.

2. Procedures

Procedures at meetings for conducting business and taking votes that are not specifically addressed in the Bylaws shall be determined according to Robert's Rules of Order.

The President, if unable to attend a meeting, may designate another Director to preside at the meeting. If the President does not designate another Director to preside, the Treasurer will preside or will designate another Director to preside. If the President and Treasurer are both absent, the Secretary will preside or will designate another Director to preside.

C. Officers' Duties

The Treasurer, in addition to the duties listed in the Bylaws, must arrange to file all necessary tax forms and meet all reporting requirements.

The Treasurer will retain all financial records for safekeeping, at least to the extent required by state and federal regulations.

The Secretary shall prepare and circulate to Directors the minutes of each Board meeting no later than 15 days after the meeting. Board meeting minutes shall be available by email or otherwise on request. The Secretary shall also maintain a list of the names, phone numbers, and email addresses of Directors, and shall provide an up-to-date copy of that list to each person on the list on an annual basis. This information is not to be circulated further without expressed permission from the individuals on the list.

D. Delegation of Authority

Authorization of delegation of authority by any officer shall be in the form of a signed document, specifying the effective dates of the authority and any exceptions or limitations to the authorization. The document shall be delivered to the designee on or before the document effective date. A copy of the document shall be delivered to the Secretary no more than 48 hours after the document effective date.

3. Financial Reporting

In order to meet the requirements of federal and state tax laws, as well as requirements of CDSS, the following standardization is necessary for all Co-op events, including events produced by Affiliate groups.

A. Dance Financial Reports

All Co-op Producer-Directors and Affiliate-Directors in the California Dance Co-operative must complete and send in a report accounting for the finances of each event produced. This report must be made on a form approved by the Treasurer, which must be filled out completely and legibly and must balance.

A Co-op Producer-Director or Affiliate-Director may delegate someone else to do the financial reporting. In such instances, communication is important. The appropriate person must be aware of these rules and requirements. The Co-op Producer-Director or Affiliate-Director must inform the Treasurer of the identity of that person.

1. Requirements

Financial reports for regular series events must be sent to the Treasurer within 30 days of the event. Financial reports for special events must be sent to the Treasurer within 60 days of the event, unless it is the end of the fiscal year (which ends December 31).

To accommodate fiscal year-end reporting, all outstanding reports and revenues will be sent to the Treasurer by January 7. The Treasurer will close the books and prepare and distribute IRS Forms 1099-NEC before January 31.

If an incomplete report is sent to the Treasurer, it will be returned to the Director for completion.

2. Report Contents

The report must include all money paid to individuals for services rendered, including callers, musicians, teachers, sound technicians, dance managers, or anyone else paid for services. The report must also include all sources of revenue, whether from paid admissions, donations, or any other source. The report must include all material expenses for the event, and receipts must be attached for these whenever possible. In the case of hall rental (when paid by a Co-op Producer or Affiliate Producer directly), copies of checks will suffice as receipts.

Any individual who makes a monetary donation to a Co-op event and wishes to claim a tax deduction must be identified in the report and the full amount must be reported. If one wishes to make an anonymous contribution, that person's identity must be made known to the Co-op Board; the individual will not be identified to the general public.

3. Honoraria

Every person paid an honorarium must provide their full name, address, and Social Security number for the purposes of compilation and distribution of IRS 1099-NEC forms. It is the Co-op Producer-Director's or Affiliate-Director's responsibility (not the Treasurer's) to ensure this information is communicated to the Treasurer (or to obtain this information and communicate it directly).

Honorariums paid to members of a band must be reported as amounts paid to individuals and not as a lump-sum payment to a bandleader. An individual who insists upon such a lump-sum payment must be informed that the total amount will be recorded as a personal payment to that individual, and that they will be solely responsible for any taxes due on the amount. Producers should make sure that anyone being paid for their services understands these payment policies before their services are rendered.

A Producer may not pay oneself for producing an event, but a Producer who performs a service for the event (as caller, musician, etc.) may pay oneself an honorarium that is a reasonable and customary fee for the service provided. This fee shall not exceed 25% of total revenue minus total overhead for regular dances. For Special Events, the honorarium paid to the Producer will be reviewed by the Board.

B. Disposition of Revenues and Assets

1. Events Sponsored by Affiliates

Events produced by Affiliates are subject to a 5% fee paid to the Co-op, as a percentage of gross income, excluding donations.

All funds remaining after payment of expenses for any event must be deposited to the Affiliate's fund, either directly by the Affiliate Producer or forwarded to the Treasurer for deposit, within 30 days for a regular series event, and within 60 days for a special event.

2. Events Sponsored by the Co-op

All funds remaining after payment of expenses for any event must be forwarded to the Treasurer for deposit within 30 days of the event (or 60 days for a special event). The revenues will be credited to the General Fund.

A Co-op Producer may use bank accounts separate from the Co-op's account for Co-op events, to receive and disburse funds until the financial report is due and any profits are due to the Treasurer.

The Treasurer will reimburse losses promptly after a report is received.

All dance series will have access to the General Fund as described in the Financial Authority section below. Gains and losses will be tracked for each dance series and these will be included in the Treasurer's quarterly reports. The net amount earned by each dance series (aka the balance for each dance series) will be considered when any Producer requests support for a special event or requests special payments.

C. Treasurer's Reports

At least 2 days before each Board Meeting, the Treasurer will deliver a set of standard reports to all Directors, via email or US Mail. Standard reports will include:

- a. A Year-to-Date profit and loss statement and supporting balance sheets ending the quarter preceding the board meeting.

- b. Upon request, the treasurer can provide a more detailed report to each producer for their dance series.

4. Financial Authority

A. Minimum Reserve

The Board of Directors has established a goal for the minimum reserve amount for the Co-op Treasury, equal to approximately twice the annual paid expenses from the General Fund.

B. General Fund: Treasurer Spending Authority

- a) When a budget is in effect, the Treasurer is authorized to disburse funds as required for budgeted categories up to the maximum budget amount for the fiscal year without further approval from the Board, except in the Special Event & Affiliate Support category and the Donations category. These payments may be in addition to the special payments authorized below.
- b) The Treasurer is authorized to pay up to \$100 to a single vendor/payee in a single transaction at their own discretion. The Treasurer can make up to 2 payments per year under this authority. The Board of Directors may approve additional payments.
- c) The Treasurer is authorized to pay up to \$200 to a single vendor/payee in a single transaction with the authorization of either the President or Secretary. Up to 2 payments per year can be made under this authority. The Board of Directors may approve additional payments.
- d) Payment of any amounts over \$200 will require approval of the Board.
- e) Requests for reimbursement for expenses paid without approval or authorization may be submitted to the Board after-the-fact.

The Treasurer will conform to the above payment authority levels for spending from the General Fund. These authority levels will not apply to "regular" expenses, which are defined as insurance premiums and CDSS dues. These authority levels shall stand unless the Board of Directors revokes or alters them.

C. General Fund: Co-op Producer Spending Authority

Regular Co-op Producer expense categories are defined as:

- 1. Hall rental fees
 - 2. Honoraria (fees paid to talent)
 - 3. Supplies
 - 4. Publicity costs
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- a) The Co-op Producer is authorized to pay up to \$100 to a single vendor/payee in a single transaction at their own discretion, for expenses falling outside of the regular expense categories. Up to 2 payments per year can be made under this authority. The Board of Directors may approve additional payments.
 - b) The Co-op Producer is authorized to pay up to \$200 to a single vendor/payee in a single transaction with the authorization of the Treasurer, for expenses falling outside of the regular

expense category. Up to 2 payments per year can be made under this authority. The Board of Directors may approve additional payments.

- c) Payment of any amounts over \$200 will require approval of the Board.
- d) Requests for reimbursement for expenses paid without approval or authorization may be submitted to the Board after-the-fact.

The Treasurer will conform to the following payment authority levels for spending at the Co-op Producer level. These authority levels shall stand for all Co-op Producers unless the Board of Directors revokes or alters them, by a majority vote of the full Board.

D. Affiliate Fund: Affiliate Producer Spending Authority

Affiliate groups may spend money from their Affiliate Fund at their own discretion, but will be responsible for covering any losses or expenses if the Affiliate Fund is ever fully depleted.

5. Assets

Equipment or other property purchased with funds from the General Fund or an Affiliate Fund shall be considered the property of the Co-op kept in the care of the dance series' Producers, not the property of the Producers. Equipment or other property purchased by an individual shall be considered the property of the individual, unless explicitly donated to the Co-op, even if the equipment is repeatedly used for Co-op events.

The Co-op Board of Directors must approve sales of assets originally purchased from the General Fund.

When a dance series sponsored by the Co-op is terminated, any assets of that dance series that are being held by the former Co-op Producer shall be returned to the possession of the Co-op.

Termination of an Affiliate group is addressed in the Bylaws.

6. Insurance

A. Insurance

All events must be covered by liability insurance and must be eligible under the terms of the Co-op's insurance policy. The terms of the Co-op's insurance policy must be made available by the Insurance Coordinator to the Board upon request. The Board must be notified when these terms change.

B. Venue Management

Our insurance coverage is site-specific. A Co-op Producer or Affiliate Producer must submit the name and address of the venue for an event as well as the name and phone number of the contact person for the venue (and the name of the owner if different from the contact person) to the Insurance Coordinator. The Insurance Coordinator also needs to know if the venue requires a certificate of insurance listing the owner of the venue as additionally insured.

Any change in venue for an ongoing series, either temporary or permanent, must be communicated to the Insurance Coordinator as soon as possible, at least 2 weeks prior to the event. Any special event at a venue other than those used for regularly scheduled dances needs to be communicated to the Insurance Coordinator at least 30 days prior to the event. Insurance must be in place prior to any Co-op event.

C. Policy Renewal Planning

Currently our insurance policy is renewed annually. Any changes in venue information or information on new venues anticipated in the coming insurance year must be communicated to the Insurance Coordinator at least a month before this annual renewal.

It is recommended but not required that a dance producer have supplemental personal liability insurance.

7. Dance Management

A. Rental Contracts

Co-op Producers and Affiliate Producers must know and abide by the rules of the hall where their series are held, and must inform the Co-op Board of those rules. Copies of rental contracts should be on file with the Treasurer.

B. Dance Wax Ban

Events must not be held at venues where dance wax (or other substances) has been added to the dance floors, making the floors slippery.

Attendees must not add dance wax to their shoes worn at Cal Dance Co-op events.

C. Admission Fees

Co-op Producers and Affiliate Producers have the right to determine their own base admission fees. Co-op Producers are encouraged to standardize the recommended base admission fee across dance series.

Co-op Directors are entitled to free admission to all regularly scheduled Co-op dances, but not to special events where admission is at a premium cost.

D. General Policies

All events are encouraged to use live music as much as possible, but recorded music is allowed (e.g. for techno contra dances).

One person should be responsible for making announcements at a given event and they should be as brief as possible. Any upcoming events or changes from the usual schedule are to be announced.

Each series is responsible for its own Lost-and-Found.

E. Special Events

Special events sponsored by the Co-op (not those produced by Affiliates) require board approval. Any expenses incurred that are in excess of the revenue earned by the special event will be paid from the General Fund. The event must meet Co-op requirements.

8. Publicity

A. Publicity Information

Producers can publicize their events independently, or can request the Publicity Coordinator to publicize on their behalf. In the latter case, it is the Producer's responsibility to provide accurate, up-to-date information to the Publicity Coordinator(s) as early as possible before the event.

B. Flyers and Logo

Co-op Producers and Affiliate Producers may create their own publicity flyers promoting their series or special events. Such flyers must include mention of California Dance Co-operative affiliation as well as the Co-op frog logo. Producers should contact the Publicity Coordinator for a copy of the logo.

To avoid confusion, events not sponsored by the Co-op or its Affiliates should not be included on the same flier as Co-op events. Non-Co-op events should generally not be publicized through Co-op publicity channels, except via fliers provided at Co-op events or via announcements given at Co-op events.

9. Sound Systems

Co-op Producers and Affiliate Producers have the right to use sound equipment owned by the Co-op for their events. Those who do so are responsible for the care of the equipment and for picking it up from the previous user. Each user needs to coordinate with any other Co-op Producer or Affiliate Producer who wishes to use the sound equipment.

Co-op sound equipment may be used for a non-Co-op event if a Director or Producer is involved in the event. The President or two Directors shall have authority to approve the use of the sound system for non-Co-op events. The Directors or Producer will be responsible for the care of the equipment and will be financially responsible for any damages.

10. Amendments

These Rules and Regulations may be amended by a vote of two-thirds of the full Board. A written notice of proposed amendments must be provided to all Directors at least 30 days before the vote; the notice must state the proposed changes.