



**St. James Service Club**

*Dedicated to Giving*

**ST. JAMES SERVICE CLUB, INC.**  
**POLICIES AND PROCEDURES**

**Approved by Executive Committee: June 8, 2023**

**St. James Service Club, Inc., 4956 Long Beach Rd., SE, Ste. 14, PMP 146, Southport, NC 28461**

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## **Changes from Previous Policies and Procedures**

Changes from the St. James Service Club's Policies and Procedures document, previously approved by the Executive Committee on April 7, 2022 are as follows:

Section 200.2 and 300.7 - Board meeting can be via zoom/email if in-person meeting is not feasible

Section 200.3 – added Foundation Advisory Board representative to EC

Section 600.3 – only one signature required on checks

Section 700.5 – changes made to the Grant Process timeline; also removed introduction paragraph and the bullet stating that the grant recipients would be announced at the first General Membership Meeting in September.

Section 800.13 – all references to the Flea Market have been removed

Section 1000 – St. James Service Club Foundation – added entire section

Section 1001.8 – added that hosts of Welcome Receptions will be compensated based on attendance

Section 1200.1 – deleted reference to The Link

Changed all references from PayPal Here to just PayPal credit card reader

## **SECTION 100 - SERVICE CLUB PURPOSE**

### **100.1 Mission Statement:**

St. James Service Club., Inc. (SJSC) is a nonprofit corporation dedicated to identifying and supporting the needs of our communities through volunteer participation and fundraising.

### **100.2 Vision Statement:**

The SJSC will be a recognized leader in identifying and meeting the needs of Brunswick County. By working through its own organization and with other nonprofits, we will strive to change the course of the future and improve the quality of life for those in need.

### **100.3 Objective:**

The SJSC is organized exclusively for charitable purposes, including the contribution of funds and services to Brunswick County nonprofit organizations, or those organizations that serve Brunswick County residents for charitable or educational purposes. No part of the net earnings of the SJSC will in any way benefit or be distributed to its membership, directors, or other private persons other than to reimburse any expenses incurred for fundraising, administrative purposes or other SJSC purposes. Membership dues are used to cover administrative expenses.

For organizations that SJSC supports, higher consideration is given to those who have a 501(c)(3) designation.

## **SECTION 200 - SERVICE CLUB ORGANIZATION STRUCTURE**

### **200.1 Members**

Any St. James property owner or resident of the Town of St. James is eligible for membership in the SJSC. Annual dues are payable in July, or as persons become members. New members paying dues after May 1 are automatically carried into the following fiscal year and considered paid for that year. To hold a position on the Board of Directors or Executive Committee, to hold the position of Chair or Co-Chair of a fundraising or service project event, or be assigned to event funds collection, an individual must be a current member of SJSC. A current member is defined as a member who has paid dues in the current fiscal year.

Members will receive priority for volunteer opportunities and preferred participation in Club events.

### **200.2 Board of Directors**

The Board of Directors will consist of the elected officers as laid out in Article V, Section I of the SJSC By-laws. Each Board member will have one Board vote except in the case of an Assistant Secretary or Assistant Treasurer, who will have the authority and perform the duties laid out by the Directors when appointed by Board resolution. Note that the title of Director and Officer may be used interchangeably throughout this document.

Officers will consist of a President, one or more Vice Presidents (the number of vice presidents is at the discretion of the President at the start of each fiscal year), a Secretary, a Treasurer and any such officers as may be elected in accordance with the SJSC By-laws. See also Section 300.7. The President will form a Nominating Committee consisting of the previous President, the Membership Chair, the Fundraising Chair, and two other members who are not members of the Executive Committee, but who have served on a fundraising or service project committee, or as a community liaison, in the past year. The Nominating Committee will present a slate of officers at the General Membership meeting in April. Nominations may also be made from the floor, or as expressed during a virtual event, at the April meeting (meeting before the elections). The election is held at the Annual Meeting of the members in May. Terms for the elected officers will begin July 1 for each fiscal year.

The newly elected Board will meet by July 31 of the new fiscal year. If an in-person meeting is not feasible, then a meeting via Zoom/Email communications is acceptable. Officers will later meet with the designated at-large members of the Executive Committee prior to the September meeting to plan the next General Membership meeting and Volunteer Fair, to begin planning the next year's programs, and to review the SJSC Policies and Procedures.



The exiting President will present to the new Board of Directors, through the new President, a report of the prior year's actions and decisions of the Board and Executive Committee before July 15. For the Annual Meeting of the newly elected Board of Directors, See Section 300.7.

Following the annual review of the SJSC's books, the exiting Treasurer will present to the new Board of Directors, through the new President, a report of the revenue, disbursements, and balance as of the end of the fiscal year. See Sections 300.7 and 600.2.

### **200.3 Executive Committee (EC)**

The Executive Committee includes the officers. Additionally, the EC may include three to eight members at-large, at the discretion of, and appointed by the President. At-large voting members of the Executive Committee may include the Fundraising Chair, Community Organizations Chair, Membership Chair, Communications and Publicity Chair, General Membership Meeting Chair, Service Projects Chair, Organizational Development Chair and Technology Chair. The immediate past President of the SJSC will serve in an ex officio and non-voting capacity. The immediate past President will also serve on the EC as a representative of the St. James Service Club Foundation Board. If the immediate past President does not serve on the Foundation Board, then whoever is appointed to represent the Service Club on the Foundation Board will also serve on the EC. Special function Chairs such as the Connections Coordinator, Educational Support, NAEIR (National Association for the Exchange of Industrial Resources) Program, and Welcome Reception Coordinator may also be invited to attend Executive Committee meetings but are not voting members. All persons serving on the Executive Committee must be current members.

### **200.4 Fundraising and Service Project Committees**

The Fundraising Chair and Service Projects Chair will designate current members as Committee Chairs/Co-Chairs for fundraising events or service projects, subject to the approval of the President. The Community Organizations Chair will appoint current members as liaisons for the community nonprofit organizations that are supported via grants, fundraising assistance, volunteerism, and materials obtained through NAEIR.

### **200.5 Term Limits for Officers, Executive Committee and Committee Chairs**

#### Officers:

The President will be elected for a term of one fiscal year and is eligible to serve a second consecutive term. If the First Vice President fills the unexpired term of a President, that person is eligible to be elected for a complete term of one year and is eligible to serve a second consecutive term.

The First Vice President will be elected for a term of one fiscal year and is expected to serve as President for the following fiscal year unless the nominating committee proposes a second term, and the Executive committee extends the current President's term for another year.

The President has the discretion to name and fill a second vice president role. In that event, the Second Vice President will be elected for a term of one fiscal year with a limit of two consecutive terms as Second Vice President. The Second Vice President may be appointed to serve the unexpired term of the First Vice President and is eligible to be elected for a complete term as First Vice President.

Should the President choose to serve a two-year term, and the First Vice President subsequently chooses to serve a two-year term as President, the Second Vice President would have to step down from the Board of Directors for one year in order to be considered a candidate for President.

The Secretary and Treasurer will, when possible, be elected for one-year terms in alternate years; for example, Jane Doe elected to a first term as Secretary in 2020, Ann Smith elected to first term as Treasurer in 2021. The Secretary and Treasurer are limited to four consecutive terms.

#### Voting Members of Executive Committee:

Voting members of the Executive Committee (Chairs) will be appointed by the President for a term of one fiscal year with an option of serving two additional years as Chair of that Committee. Terms may be extended at the discretion of the Board of Directors under exceptional circumstances.

#### Non-Voting Members of Executive Committee:

Non-voting members of the Executive Committee (Coordinators) will be appointed by the President for a term of one fiscal year with a limit of four consecutive terms in the same position.

#### Committee Chairs:

See Section 200.4. Committee chairs are designated for fundraising events or service projects and will be appointed for a term of one fiscal year with an option of adding two additional consecutive years as Chair of that Committee. For a fundraising event or service project for which the Chair appoints a Co-Chair (e.g., School Supply Drive, Holiday Home Tour), the term will comprise of one or two fiscal year(s) as Co-Chair and a term of one fiscal year as Chair, with an option of adding two consecutive additional years. The President may extend the term of a Committee Chair beyond the three consecutive years. All Committee Chairs must be current members.

## **SECTION 300 - MEETINGS**

Note: General Membership Meetings may be canceled if the Board approves such action due to extraordinary circumstances.

When in-person meetings are not possible for any reason, the Board may approve a virtual meeting instead. A virtual meeting constitutes a meeting taking place as required. As needed, meeting minutes are produced from the virtual meetings, approved, and archived as required.

### **300.1 General Membership Meetings**

Meetings for the general membership will typically be held on the second Wednesday of each month, except July and August. The meeting's agenda and purpose will dictate the venue and time. Notice of General Membership meetings will be given at least ten days before the meeting via the SJSC website and various electronic publications.

### **300.2 Distribution of Information at the General Membership Meeting**

If persons or organizations wish to distribute information, or speak at the General Membership meeting, they must contact the General Membership Meeting Chair who will obtain permissions as needed from the President or Board.

### **300.3 Non-SJSC Related Collections**

The placement of boxes for the collection of donations by community nonprofit agencies will not be permitted at SJSC meetings.

### **300.4 Annual Meeting of Members**

The Annual Meeting of the members for the purpose of electing the Board of Directors will be held on the second Wednesday in May. Notice of the Annual Meeting, including notice of the election of Directors and whatever other item may be presented for a vote of the membership, will be given no fewer than ten days and not more than 60 days before the meeting. The notice must be communicated through the SJSC website and various electronic publications.

### **300.5 Executive Committee Meetings**

Executive Committee meetings will be held on the Thursday before the monthly membership meeting. The President has the right to cancel or change meeting dates with the approval of a majority of the Board of Directors or Executive Committee, respectively.

### **300.6 Board of Directors Meetings**

Board of Directors ad-hoc meetings will be held as scheduled by the President.

### **300.7 Annual Meeting of the Board**

The newly elected Board of Directors will have an Annual Meeting in July, at which time the Board will pass a resolution establishing the Executive Committee with the powers provided in Article VI, Section 2, of the By-laws and will review the Policies and Procedures to determine appropriate changes, if any, for the new fiscal year. See Section 200.2.

If circumstances are such that a physical meeting cannot take place, then the meeting may be held via Zoom or through email communication.

Reports from the prior year's President and Treasurer will be reviewed by the Board and the Board will pass a resolution ratifying the decisions and actions of the prior year's Board and Executive Committee. See Sections 200.2 and 600.2.

The Board of Directors will annually, typically during this meeting, determine the total amount of SJSC funds to be made available for Goodwill grants, up to \$2000.00. The Board will also annually determine the maximum amount allowable for the individual Goodwill grant requests. (Refer also to Section 700.4.)

### **300.8 Parliamentary Procedure**

The rules contained in the *Robert's Rules of Order Newly Revised* will govern all voting by the general membership.

## **SECTION 400 - CONFLICTS OF INTEREST**

### **400.1 Board of Directors and Executive Committee**

Directors will not serve as officers or directors of community agencies supported by the SJSC during their terms of office. Fundraising Committee Chairs will not serve as officers or directors of a community agency chosen as a beneficiary of the respective Committee's event(s).

Directors and Executive Committee members of the SJSC at all times have an affirmative and continuing duty to disclose to the Board of Directors and Executive Committee at the earliest possible time any actual or potential conflicts of interest and all facts surrounding the matter. Therefore, the Board or Executive Committee member will recuse him/herself both substantively and physically from any further consideration of the issue under discussion. Any SJSC transaction in which an Officer or Executive Committee member has a direct or indirect interest will only be authorized, approved or ratified in good faith by a majority, not fewer than two of the Directors or Executive Committee members who have no direct or indirect interest in the transaction, even though less than a quorum; provided, however, no such transaction will be authorized, approved or ratified by a single Director.

A conflict of interest is any transaction in which a Director or Executive Committee member's interests are, or may be, considered to be at odds with his/her fiduciary obligation and responsibilities to the SJSC. A conflict may be either a direct or indirect interest and of either a financial or non-financial nature. The term conflict of interest will be construed broadly and liberally with the intent to protect the interests of the Club in fulfillment of its charitable purpose and to avoid the taint of a decision which could be construed by those outside of the SJSC as having been inappropriately influenced by a Board or Executive Committee member with a conflict of interest.

An indirect conflict of interest exists if: (a) another entity in which the Director or Executive Committee member, or any member of his/her family, or other significant individual connected to or with the Director or Executive Committee member has a material interest, or (b) another entity in which the Director or Executive Committee member, or his/her family, is an officer, director, shareholder, partner, owner or trustee is a party to the transaction and the transaction is or should be considered by the Board or Executive Committee. Individual SJSC Directors and At-large members of the Executive Committee should refrain from soliciting donations or volunteers from the membership or St. James community for specific community agencies in which they have an interest. The Conflict of Interest Statement can be found in the Attachments section.

## **SECTION 500 - ADVERTISING AND SALE OF PRODUCTS**

### **500.1 Guidelines for Volunteer Advertising for Community Agencies**

The SJSC will advise the membership and/or St. James residents of the specific need for volunteers for agencies which have been properly vetted and have been approved as a nonprofit that will be supported by the SJSC. Interested volunteers will be referred to the SJSC website at [sjserviceclub.org](http://sjserviceclub.org) for additional volunteer opportunities in Brunswick County.

With the exception of immediate needs for volunteers or tangible goods (i.e., food, clothing), the SJSC will not advertise, communicate or endorse the fundraising activities or events of local nonprofits.

### **500.2 Sale of Products or Tickets at Service Club Meetings**

The SJSC will not permit or endorse the sale of products or tickets for non-SJSC sponsored activities or fundraising efforts during the monthly meeting, nor just before and after these meetings, inside or immediately outside the premises.

### **500.3 Display of Business Cards and Brochures**

The display of business cards and brochures at SJSC events is prohibited with the exception of event sponsors and nonprofits during the annual nonprofit fair.

## **SECTION 600 - GENERAL FINANCE**

A year-to-date accounting, prepared by the Treasurer, will be presented to the membership electronically on the SJSC website at <https://www.sjserviceclub.org>, in the Members' portal.

### **600.2 Financial Review**

To assist in the posting of all receipts and payments to the financial records, the SJSC Treasurer uses Quick Books online at <https://c2.qbo.intuit.com/app/homepage>. Access is controlled with both username and password and limited to the Treasurer and the SJSC Board of Directors. A link in Quick Books to the SJSC Bank Account facilitates the posting of all receipts and payments.

An annual review will be conducted of SJSC's financial records after the close of each fiscal year by the outgoing Officers of the SJSC Board of Directors. All decisions as a result of this review are to be documented in meeting minutes. Although not required, the Board may authorize an independent financial review. See Sections 200.2 and 300.7.

Annually, and prior to November 15<sup>th</sup>, the Treasurer will prepare and present IRS Form 990/990EZ to the Board and EC for input prior to filing.

Annually, by the due date of November 15<sup>th</sup>, the Treasurer will prepare the 990/990EZ tax return and file it electronically with the IRS through the Online Civic Leadership Project at <https://efile.form990.org>. Once filed, the tax returns can be viewed on the SJSC website.

Upon dissolution of the SJSC, assets will be distributed for one or more exempt purposes within the meaning of 501(c)(3) of the Internal Revenue Code.

Also see Section 600.12.

### **600.3 Distribution of Monies**

All checks, drafts, or orders for the payment of money, notes or other evidence of indebtedness in the name of the SJSC, will be signed by the Treasurer or in his/her absence, the President, Vice President or other authorized SJSC check signatory (see 600.6). Checks of \$1000 or more, as well as cash withdrawals, now require just one signature. This change was made with the bank on 12/2/2022. The Treasurer is responsible for ensuring all ongoing administrative expenses are paid on time.

See Section 700, Funding Procedures, for guidelines on giving.

## **600.4 Fundraising Partnering Policy**

The SJSC Board of Directors and Executive Committee may authorize partnering with an organization that meets the SJSC's criteria, as defined in Section 700, for the purpose of a fundraising campaign. Fundraising campaigns with outside organizations utilize the resources of the SJSC (member volunteers, leadership oversight, Treasurer/banking services, as well as our communications/publicity networks) to significantly assist in the execution of their campaign. Additionally, these campaigns limit the SJSC's ability to run parallel fundraisers without competing with the partnering organization's fundraiser. Therefore, the SJSC and the partnering organization will sign an agreement to share the net proceeds from the fundraiser at an agreed upon percentage or amount with the SJSC portion used to fund Brunswick County organizations' grant requests.

The Fundraising Partnering Agreement can be found in the Attachments section.

## **600.5 Fundraising Raffles**

The SJSC will not conduct more raffles than the number allowed in any fiscal year, in compliance with the North Carolina Charitable Gaming laws. A copy of the statute can be found in the Attachments section.

The criterion used for choosing events with raffles is that the raffle must be critical to the success of the fundraiser.

A raffle is defined as a game in which the prize (of one or more) is won by random drawing of the name or number of one or more persons purchasing chances. Raffles also include Pick-A-Prize Auctions where each prize has its own random drawing of a name, or number, of one person purchasing chances. A silent or live auction is not a raffle.

A single bottle of alcohol or a basket containing alcohol that is to be raffled must be wrapped completely for the basket or bottle to remain in the same room as the raffle.

If alcohol is served at the event (complimentary, sold, or BYOB), no gambling, including a raffle, 50/50 or door prize, is permitted in the same room. If such an event is contemplated, specific state requirements must be followed.

Any raffles containing alcohol will follow the Alcoholic Board Control Commission North Carolina General Statutes at <https://abc.nc.gov> in respect to permit requirements. General Statute Chapter 18B, Article 10, Section 1002 covers one-time permits and states: "The issuance of this permit shall also allow a nonprofit organization to offer alcoholic beverages in the manufacturer's original closed container as a prize in a raffle or sell alcoholic beverages in the manufacturer's original closed container at auction at the ticketed event to allow the nonprofit organization to



raise funds". A copy of the North Carolina General Statutes can be found in the Attachments section.

The SJSC will also follow Title 14B of the North Carolina Administrative Code, Chapter 15A. Section 2206 covers nonprofit sales at raffle or auction and states:

- (a) Sales of alcohol under a special one-time permit pursuant to G.S. 18B-1002(a)(5) by a nonprofit organization as a prize in a raffle or at auction shall be sold for off-premises consumption and shall not be consumed on the permitted premises.
- (b) Possession of the alcohol sold as a prize at a raffle or at auction pursuant to the Rule shall not be given by the nonprofit organization to the raffle prize winner or buyer at auction until the conclusion of the event or until the time the buyer leaves the event.
- (c) Sales of alcohol pursuant to G.S. 18B-1002(a)(5) by a nonprofit organization shall be subject to the following conditions:
  - 1. sales shall only be made to persons at least 21 years of age;
  - 2. no sales shall be made to a person who is intoxicated as defined in 14B NCAC 15B.0101(2); and
  - 3. delivery of possession of a quantity of alcohol sold pursuant to the Rule to a single buyer in excess of the limits set forth in G.S. 18B-303 shall not be permitted unless the raffle prize winner or buyer at auction of the alcohol has a valid permit issued pursuant to G.S. 18B-1002(a)(4) or otherwise complies with the provision of G.S. 18B-303."

## **600.6 Check Signatories and Request for Reimbursement Procedures**

The President, Vice President, Treasurer, and outgoing President are designated authorized check signatories. At the start of each fiscal year, check signatories must be updated onsite at the SJSC bank. The SJSC Safe Deposit Box signature card kept at the bank must also be updated. See Section 900.6.

Directors, Executive Committee members and Committee Chairs may be reimbursed for expenses incurred for SJSC business. In order to be reimbursed, the approved person (Officer, Executive Committee member, or Committee Chair) must submit a "Request for Reimbursement" form, with appropriate receipts or invoices attached, to the Treasurer. No payment will be made without appropriate documentation. SJSC members may be reimbursed for expenses incurred for club business by submitting receipts to their Committee Chair, who will approve the expense, sign and forward the Request for Reimbursement, with receipts attached, to the Treasurer. Reimbursements made to the Treasurer will be approved by the President and signed, when practical, by another check signatory. The Request for Reimbursement form can be found on the Club's website.

## **600.7 Submission of Receipts**

Money collected for the SJSC by representatives of the SJSC through ticket sales, vendor fees, or other fundraising efforts will be submitted to the Treasurer with a “Fundraising or Service Projects Receipts” form. The form must be signed by a Committee Chair, Executive Committee member or Officer of the SJSC. Submission of funds to the Treasurer should be made as the funds come in and do not need to be held until the event takes place. If the funds being submitted are for an event that is at risk for cancellation, the Treasurer must be informed of that. It is the responsibility of the SJSC member accepting checks to ensure they are completed fully and accurately including the date, payable to SJSC or the St. James Service Club, and that they are signed. The Fundraising or Service Projects Receipts form can be found on the Club’s website..

## **600.8 Insurance**

The St. James Service Club, Inc. maintains the following insurance policies with United States Liability Insurance Company (USLI) using local agent Arthur J. Gallagher Risk Management Services, Inc.:

- Commercial Umbrella A/C CUP1552325
- Non-Profit Businessowners Package A/C NBP1552465 including Director’s and Officer’s Liability Insurance

Annually, the SJSC President and Treasurer will review these policies to ensure appropriate coverage. The payment by check will be signed by the Treasurer and one other check signatory.

Refer to Section 600.17, when applicable, for paying insurance premiums using the bank debit card.

## **600.9 Memorial Donations**

It is the policy of the SJSC to allow a donation in memory of the current or a past president of the SJSC and his/her spouse. The amount will not exceed \$1,000.00 and will be sent to a charity designated by the family of the deceased.

## **600.10 Direct Public Support Donations**

The SJSC may accept cash or check donations made out to the St. James Service Club or SJSC for the purchase of goods relating to a Service Project collection or fundraising event. In-person credit cards are also accepted via PayPal and online payments may be made with a credit card on the SJSC website. See Section 600.16.

In all cases where the donation equals \$250.00 or more, or when requested by the donor, the Treasurer will mail to the donor a written charitable donation acknowledgement showing the

amount of the donation and whether the donor received any goods or services in exchange for the gift.

In cases where the charitable donation is for gifts in kind, the donor assigned value will be included in the charitable donation and reference to this will be included in the acknowledgement. During gifts in kind drop-off, and if requested by the donor, a "Receipt for Gifts in Kind" will be signed and dated by a Service Club member (see section 800.9) for the donor's completion. This form can be found on the SJSC website.

### **600.11 Goods Donated to Charitable Organizations**

Material goods, such as food stuffs, angel tree gifts, etc., are not considered revenue to the SJSC and therefore are not reportable. An appropriate value for these items will be calculated by the Service Projects Chair or Fundraising Chair and included in the fiscal year end President's report posted in the Members' portal of the SJSC website.

See also Sections 600.10 and 800.9.

### **600.12 Communication of Financial Information to Membership**

It is the policy of the SJSC to provide financial information to members in accordance with the North Carolina Nonprofit Corporation Act ("Act"). The "act" sets out certain requirements for the inspection of records by members in Section 55A-16-02 to 04 and Section 55A-16-20. A copy of the Statute can be found in the Attachments section.

Bank and cash balances plus monies awaiting to be transferred to the SJSC's bank account from PayPal will be given verbally at each General Membership meeting.

Fiscal year to date financial information about the SJSC may be viewed in the Members' portal of the SJSC website. This includes the balance sheet, a summary by fundraising activity and all administrative expenses, plus fiscal year Grants and gifts in kind in the President's year-end report. Tax returns will also be posted on the website after the filing due date of November 15<sup>th</sup>. See Section 600.2

### **600.13 Solicitation License and Secretary of State Filings**

#### **Solicitation License**

The SJSC will maintain a Charitable Solicitation License through the Department of the Secretary of State of North Carolina. The Treasurer will renew this license annually at <https://sosnc.gov> by the filing deadline of November 15<sup>th</sup>. See Section 1000.1

At such time as the SJSC chooses to cease solicitation of contributions following the expiration of its license, the Treasurer will comply with the requirement to file a financial report within 90 days of the expiration of the license.

The SJSC, in compliance with the law, will:

- Solicit contributions only under the legal name of St. James Service Club, Inc.
- Conspicuously display in a type of minimum size nine points, in bold or underlined type or within a border, the following statement on all solicitation materials: “Financial information about this organization and a copy of its license are available from the State Solicitation Licensing Branch at 919-814-5400. The license is not an endorsement by the State.” The Fundraising Chair will ensure that this requirement is met during all fundraising activities.

### **Secretary of State Filings**

Annually, at the start of each fiscal year, the Treasurer will prepare a Statement of Change of Registered Office and/or Registered Agent, obtain all necessary signatures and mail to the North Carolina Secretary of State with the required filing fee.

### **600.14 Sales Tax Guidelines on Receipts**

The SJSC will comply with the Department of Revenue regulations regarding sales tax on admissions, entertainment events and sales of goods. The Treasurer and the Fundraising Chair will do an initial review of all events for a fiscal year and will make recommendations to the Executive Committee on the taxation status (taxable or tax exempt), and the reasoning for that recommendation. This recommendation will be amended or approved by the Executive Committee and will be recorded in official meeting minutes. Any new activities that are proposed during the year will also be reviewed for tax status following the same procedure.

The Fundraising Chair will assist Event Committees to incorporate required taxes in the purchase price for goods or admission charges.

The Treasurer will, on a timely basis, file and pay all sales tax due at the end of each calendar quarter at <https://www.ncdor.gov>.

### **600.15 Sales Tax Guidelines on Purchases**

Under current North Carolina Sales Tax Law, 501(c)(3) nonprofits must pay sales tax when they purchase goods and services. This includes anything the SJSC purchases for fundraising events. This is unlike 48 other states where 501(c)(3) nonprofits receive sales tax exemption certificates and vendors do not charge them at point of sale. North Carolina is one of two states with a sales

tax refund system for nonprofits. To obtain a refund, an eligible National Taxonomy of Exempt Entities (NTEE) Number must be used.

The NTEE number of S81 for the SJSC falls under the “Community Improvements and Capacity Building” Section that is **not** eligible for refunds of sales taxes paid on purchases. Furthermore, S81 is for a Women’s Service Club defined as “Organizations whose members are women who have a common interest in improving the life of the community, which conduct fundraising events to finance community service projects.” Since the NTEE code was assigned by the IRS, the SJSC now welcomes all residents living in St James regardless of gender. A request to change the code to S80 was made in May 2020 with the IRS. Code S80 would have the SJSC fall under Community Service Clubs and defines that category as “Organizations whose members are business and professional men and/or women or other individuals who have a common interest in improving the life of the community, which conduct fundraising events to finance community service projects.” A letter was received from the IRS dated August 14, 2020, stating, “We updated our records to reflect this change”.

### **600.16 Credit Card Receipts and PayPal Credit Card Reader**

The SJSC accepts credit cards to pay for membership dues, donations and approved service project and fundraising events. Credit card receipts, both on-line and using the PayPal credit card reader, are processed through the SJSC PayPal account. This account is linked to the Treasurer’s email account to allow real-time notification of monies received. The safekeeping of the SJSC’s PayPal credit card reader is the responsibility of the Treasurer.

Access to the PayPal account is secured by both username/email and password and is limited to the President, Vice President(s), Treasurer, and the Technology Chair. When necessary to process PayPal credit card reader transactions, those individuals may delegate their access to other Service Club members. Temporary passwords will be provided, and access will be limited to processing transactions only for use on PayPal Chip and Swipe readers. Annually, at the start of the fiscal year, the Board of Directors will assign PayPal Permissions to each of the authorized users, including use of the PayPal credit card readers (multiple readers are available) at fundraising events where prior approval has been obtained from the Fundraising Chair. PayPal permissions for the Technology Chair will be limited to updating account settings in order to create buttons and code for the SJSC website.

The Treasurer will transfer PayPal monies collected to the SJSC’s bank account. The frequency of the transfer is at the Treasurer’s discretion with the recommendation that it is done at least weekly. The Treasurer will download an Activity Report from PayPal for the relevant time period in order to post the receipts and related PayPal transaction fees to the Quick Books General Ledger.

## **600.17 SJSC Debit Card**

The Treasurer is responsible for both the safe keeping and use of the SJSC debit card. This has a daily purchase limit of \$2,000.00, and a daily ATM cash limit of \$450.00. These parameters were established with the bank at the time the card was issued. When necessary, the Treasurer will obtain e-mail approval from the SJSC Directors to temporarily increase the daily debit card limit and will convey that change to the bank.

An example of the use of the debit card is to purchase "Cindy's Angels" service project gift cards in bulk with a discount and pay insurance premiums.

## **SECTION 700 - FUNDING PROCEDURES AND GRANT PROCESS**

### **700.1 Eligibility of Organizations to Receive Funds or Fundraising Assistance**

Only nonprofit organizations within Brunswick County or serving Brunswick County are eligible for grants from the SJSC. No organization may receive Program Grant funds from the SJSC unless it has a current and approved "Funding Request Form" on file.

State and National nonprofit organizations that provide local level services and benefits are eligible for fundraising assistance.

### **700.2 Types of Grants**

- Scholarships
- Goodwill Grants
- Program Grants for Nonprofits
  - Grant(s) for prospective use or specific current use
  - Grant(s) for unspecified use or general operations in a current year

### **700.3 General Education Support**

During the 2021-2022 fiscal year, the following policy was enacted. - In 2017, Brunswick Community College (BCC) announced a new scholarship program that provides free tuition and no fees for qualified students to attend BCC. In light of this change, scholarship-only educational support was discontinued. Instead, priority will be given to provide supplemental educational needs awards for students planning to attend college or trade school (e.g., books, supplies). Service Club will direct support to deserving, financially challenged students by partnering with relevant nonprofits. Additional commitment to educational initiatives will be in the form of funding expenses that might not otherwise be available. The President will select an Education Support chairperson to lead a committee as necessary.

Monies can be awarded for scholarships and other educational related expenses to support students and institutions through the grant allocation process and at the Board's discretion.

For historical reference, prior to the 2021-2022 fiscal year, the Committee structure and Scholarship Awarding Process consisted of the following:

*>The Scholarship Committee is a group of an odd number of SJSC members. Two of the members serve as Chair and Co-Chair. Chairs and Co-Chairs can serve for a maximum of two years in each position. Through the scholarship process, post-high school scholarships are awarded to area Brunswick High School seniors. Six scholarships will be awarded at a minimum of \$2000.00 each, final amount based on the profits of the annual event designated for scholarships. In the event*

*that there are not six applications, or less than \$12,000.00 is raised, final distribution will be based on the amount raised.*

*The Scholarship Committee first meets the end of February to familiarize new members with the work of the Committee, to review/revise application materials, and to go over scoring guidelines. The Chair works with area guidance counselors to solicit applications from students in March, and prepares copies of the applications with the Co-Chair for Committee review over a three to four-week period in April. A second Committee meeting is held at the end of April to select the recipients and make suggestions for improvement to the process for the following year. Guidance counselors and students are notified of the awards as soon as the results are known. For Brunswick County High School students, a Scholarship Committee representative(s) will attend the award ceremony to make the presentation and to take a photograph for a newspaper article. Scholarship recipients receive a certificate and a form requesting information about the institution they will be attending so that scholarship monies can be forwarded by the SJSC Treasurer to the college in June. The Scholarship Committee Chair is invited to attend the SJSC Executive Committee meetings to keep the leadership informed of the work of the Scholarship Committee. <*

#### **700.4 Goodwill Grant Process**

The SJSC, with a majority vote of the Board of Directors, can approve a nominal contribution to a qualified organization in the form of a “Goodwill” grant, for example, for hurricane relief. Goodwill grant requests should be submitted by a letter or email. A designated member of the Board will, in writing, advise the requesting organization of the Board’s decision. Organizations with 501(c)(3) designation are preferred. The Treasurer will cut a check in the designated amount when a Goodwill grant request is approved. The Executive Committee will be advised of all Goodwill grant requests and subsequent Board action.

All decisions related to Goodwill grants will be recorded by the Secretary in the minutes of the meeting when the decision is made. The Community Organizations Chair will retain originals and/or copies of all documents related to Goodwill grant requests.

Also refer to Section 300.7.

#### **700.5 Program Grant Process**

##### **Grant Process Timeline:**

- A. Prior to the distribution of the Funding Request Form, the Community Organizations Chair reviews the current form to determine if any revisions should be made. If revisions are recommended, the Community Organizations Chair reviews with the Board of Directors to obtain approval.



- B. The Funding Request Form will be distributed to approved SJSC nonprofits in November.
- C. Funding Request Forms, and associated requested financial documents, must be returned to the Community Organizations Chair by February 15<sup>th</sup>.
- D. The Community Organizations Chair will organize documentation received from the nonprofits and request any additional information or required forms. The documents will be placed in a secured repository available for review by the Board.
- E. If necessary, to further understand the services of the nonprofit, the Community Organizations Chair has the option to schedule interviews with a representative from the nonprofit and/or with the SJSC liaison assigned to that nonprofit. If no liaison exists for a nonprofit organization, the liaison function will be performed by the Community Organizations Chair.
- F. In March, the Community Organizations Chair will schedule meetings with the Board to begin discerning which organizations will be awarded a grant. The Grant Committee for the selection process consists of the Board of Directors, the Community Organizations Chair, the Fundraising Chair, and the Service Projects Chair.
- G. By March 1<sup>st</sup>, the Treasurer will provide the Grant Committee with the amount of money available for grant allocation. The Treasurer will also supply the Grant Committee with any historical financial information pertinent to the grant process. An example would be if an organization received funds earlier in the fiscal year for a special need.
- H. Once the final recipients and amounts are determined, which should be completed by March 31st, the President will draft a letter to the recipients, copying the Community Organizations Chair and assigned liaison.
- I. The Treasurer will provide the President with the checks to be included with the letter or will be held for presentation at the June Service Club Awards meeting.
- J. The grant recipients will be invited to attend the June (first time June 2022) General Membership meeting, where they will be recognized and receive their check. If the meeting is not held, or the nonprofit cannot attend, the letters with the check will be mailed to them.

**Process for New Organizations Requesting Grants – The Community Organizations Chair:**

- A. Determines if a new organization is fundable (e.g., a qualified 501(c)(3) nonprofit organization or other serving Brunswick County)
  - 1. Conducts an interview and completes an “Interview Form” (see Attachments).
  - 2. Provides the newly approved organization with a “Request for Funding” form for submission (See Attachments).
- B. Makes a recommendation to the Executive Committee on the organization’s eligibility prior to any notification to the organization. Based on the eligibility determination and majority vote from the Board, the organization:

1. Will be approved and added to the SJSC's eligible list for funds, NAEIR and or fundraising assistance
  2. Will be notified if they are not qualified for a grant
- C. Seeks a Service Club member to be a liaison between the Service Club and the nonprofit.

### **700.6 Notification of Funds Raised**

The amount of money raised at any SJSC fundraiser or service project will not be communicated to the public until it is approved by the Executive Committee and officially cleared by the Treasurer.

## **SECTION 800 - FUNDRAISING EVENTS**

### **800.1 Purpose**

The purpose of SJSC fundraising events is to raise money for grant distribution to Brunswick County nonprofit organizations.

### **800.2 Fundraising Event Process**

- All requests for fundraising events must be submitted in writing to the Fundraising Chair by the fundraising event Committee Chair. The event chair will complete a Fundraising Event Proposal form. The Fundraising Event Proposal can be found on the Club's website.
- The completed Fundraising Event Proposal will be reviewed by the Fundraising Chair to ensure the form's accuracy and completion. The Fundraising Chair will present each fundraising event for approval to the Executive Committee at the next regular meeting.
- A Fundraising Event Final Report will be completed by the event chair within 30 days of the event's completion. The report will be submitted to the Fundraising Chair and will be maintained in a central file. The Fundraising Final Event Report form can be found on the Club's website. The President will maintain the file, or it will be archived with other official documents.

### **800.3 Monitoring Fundraising Events**

The Fundraising Chair will meet monthly with all fundraising event chairs to ensure all event activities are on schedule and to provide any assistance or guidance needed to ensure a successful outcome. The Fundraising Chair will communicate the progress of fundraising events to the Executive Committee at the monthly meeting.

The Communications/Publicity Chair should meet with the Fundraising Chair regularly, and/or attend event committee meetings to support any required actions.

### **800.4 Financial Responsibility During Fundraising Events**

Any Committee member given financial responsibility during a fundraising event must be a current member of the SJSC.

The Fundraising Chair must get approval from the Executive Committee, and subsequently communicate to the Event Chair, for the following:

- The online purchase of items and/or tickets through the SJSC website
- Use of the SJSC PayPal credit card reader during the event
- The allocation of PayPal transaction fees to other than the fundraising event

## **800.5 Event Admission**

In compliance with St. James Plantation Property Owners Association requirements, non-residents are not permitted entrance to St. James Plantation to attend SJSC events held within the gates unless they are a registered guest of a resident. SJSC events held at the St. James Community Center may be open to the public, at the discretion of the SJSC.

## **800.6 Solicitation Materials**

All solicitation materials must conspicuously display, in a type of minimum size nine points, in bold, underlined or within a border, the following statement:

“Financial information about this organization and a copy of its license are available from the State Solicitation Licensing Branch at 919-814-5400. The license is not an endorsement by the state.”

## **800.7 SJSC Event Disclaimer**

As required by the SJSC’s insurance carrier, the disclaimer “participation at one’s own risk” will be printed on event materials.

## **800.8 Accident/Incident Report**

The Accident/Incident Report is an official form of the SJSC and will be used to record all accidents and incidents that occur at SJSC events. The form will be distributed to all Event Chairs who will be responsible for using the form to document and report accidents and incidents. Completed forms will be forwarded to the Fundraising Chair with a copy to the Treasurer for discussion at the next Executive Committee meeting. If necessary, the Treasurer will file a claim with the insurance company. The current Accident/Incident Report can be found on the Club’s website.

## **800.9 Use of Form Letters and Thank You Letters**

Thank you letters and form letters for event sponsors, event support and acknowledgement of large donations will be signed by the Event Chair and the President, when appropriate. (See “Receipt for Gifts in Kind” on the website. The forms can be provided to donors who request receipts for personal tax purposes. See also Section 600.10.) Sample forms and letters will be provided by the Fundraising or Service Projects Chair.

## **800.10 Recognition of Support from Non-501(c)(3) persons or entities**

Individuals, companies, and organizations who provide volunteer service and support to the SJSC not representing a 501(c)(3), will not be given monetary gifts. The service and support of such

individuals will be acknowledged through written thank you notes and/or certificates of appreciation.

### **800.11 Use of NAEIR Products by SJSC**

When possible, the SJSC will order NAEIR products for administrative purposes and for use at fundraising events (decorations, etc.).

### **800.12 Volunteer Fair**

An annual volunteer fair(s) will be held for the purpose of providing members with information regarding anticipated events and the opportunity to volunteer for such events.

## **SECTION 900 - SERVICE PROJECTS**

### **900.1 Purpose**

Service Projects are defined as short-term projects assisting or benefiting a Brunswick County nonprofit, utilizing volunteers from the SJSC or the St. James community. The purpose of SJSC supporting such projects is:

- To assist SJSC recognized charities in recruiting volunteers to staff special projects and events
- To assist SJSC recognized nonprofits with donations of goods
- To provide opportunities for SJSC members and other St. James residents to become involved in hands-on volunteer opportunities
- To provide opportunities for SJSC members and other St. James residents to share experiences and develop relationships
- To promote a positive image of St. James in Brunswick County

Where possible, volunteer hours will be reported to the Service Projects Chair either from the volunteers or from the nonprofit assistance. This information will be included in the final report.

### **900.2 Service Project Requests**

The Service Projects Chair, along with the Community Organizations Chair and the assigned nonprofit liaison, will work with Brunswick County nonprofits to identify volunteer/service-related needs. There are also instances where the nonprofit will reach out to the SJSC for help.

Any request for volunteers or assistance must be in writing on organization letterhead, or via appropriate email, and directed to the Service Projects Chair or appointed liaison. The Service Projects Chair will prepare a Service Project Proposal for presentation to the Board of Directors and Executive Committee for approval.

In those cases where a timely response is required, the project proposal will be provided to the Board of Directors and the Executive Committee, and an electronic vote may be taken and recorded by the Board Secretary. The electronic correspondence will be included in the meeting minutes manual. The Service Project Proposal can be found on the Club's website.

### **900.3 Nonprofit Fair**

The Community Organizations Chair, in conjunction with the Service Projects chair, and the respective liaisons assigned to each nonprofit, will coordinate an annual nonprofit fair to allow Brunswick County nonprofits the opportunity to showcase their organizations and provide handouts detailing volunteer opportunities. This fair will be held in the fall, ideally in October,

and integrated into the monthly General Membership meeting. The Community Organizations Chair will also be responsible for working with the Technology Chair to update the SJSC website with the volunteer opportunities that were identified.

#### **900.4 Service Project Approvals**

The Executive Committee will approve Service Projects(s) proposed by the Service Projects chair. Short-term needs (one day needs with limited volunteer requirements) may be approved by the Service Projects Chair and the President, especially if timing constraints are short.

Annual service project planning should be conducted to establish:

- A tentative annual schedule of service projects
- The traditional projects that will be included in the schedule
  - Food drives – typically two times a year
  - School supply drive – typically in the summer
- The number of new projects that can be supported
- The number of volunteers necessary to manage and work the project
- Projects should be scheduled so that they do not conflict with other SJSC efforts or other major St. James activities/events

#### **900.5 Communications of Service Projects**

Approved service projects will be presented by the Service Projects Chair to the general membership at the monthly meeting. Additionally, the Service Projects Chair will be responsible for preparing a written communication and forwarding to the Communications Chair for publication in various print and/or electronic media.

The Service Projects Chair will also work closely with the Technology Chair to update the SJSC website with the information about upcoming Service Projects and subsequent results.

#### **900.6 Service Project Reporting**

Upon completion of a Service Project, the Service Projects Chair will prepare a final report for the Executive Committee detailing the project outcome and recommendations for continuing in the future. The Service Project Final Report can be found on the Club's website.

The Service Projects Chair will also track all items collected and monies received for each drive and/or project.

## **900.7 Financial Responsibility During Service Projects**

Any Committee member given financial responsibility during a service project must be a current member of the SJSC.

The Service Projects Chair must get approval from the Executive Committee, and subsequently communicate to the specific Event Chair, the following:

- The online purchase of items and/or tickets through the SJSC website
- Use of the SJSC PayPal credit card reader during the event
- The allocation of PayPal transaction fees to other than the service project



## **SECTION 1000 – ST. JAMES SERVICE CLUB FOUNDATION**

### **1000.1 Overview**

In 2016, the SJSC Foundation was created, initially funded by a \$50,000 donation from the three families, Wright, Atkinson and Smith/Robinette, who originally developed St. James Plantation. The Foundation is an endowment fund, which is a sum of money that is permanently invested. Our fund is a “Field of Interest” endowment. The field of interest we have specified is “support for youth in Brunswick County, including, but not limited to, improving educational outcomes, enhancing learning opportunities, and helping youth reach their full potential”. All grants made from the fund will be made to address this general field of charitable endeavor.

### **1000.2 Fund Management**

The SJSC Foundation is managed by the North Carolina Community Foundation (NCCF) and is invested according to NCCF investment policies and guidelines. The goal is to preserve and protect fund principal while achieving a long-term, average return sufficient to cover a 5% spending policy plus an administrative fee and any potential inflation over a complete market and economic cycle. NCCF sustains over 1,200 endowments and partners with a network of affiliates to award grants and scholarships in communities across the state.

### **1000.3 Grant Distribution**

Based on the annual NCCF ATD (available to distribute) grant amount, the Advisory Board may recommend annually to the NCCF specific charitable entities who will receive a grant from the endowment and the individual amounts thereof. It is not mandatory to distribute grants annually.

### **1000.4 Advisory Board**

A steering committee was formed to establish initial Board selection as well as organizing the Board protocols. The first Advisory Board will be in place effective July 1, 2023 and will consist of 7 individuals plus one non-voting member who will represent the SJ Service Club. The Advisory Board member will initially serve a 2- or 3-year term and may elect to serve a second 2-or 3-year term. Vacancies shall be filled by a majority vote of the remaining members.

### **1000.5 Funding of Foundation**

The Advisory Board members will make a meaningful contribution upon acceptance of Board membership, be that through personal giving or bringing in funds. They will also be an active participant in fundraising throughout their term. They will be responsible for identifying persons or partnerships that will benefit the Foundation and promoting the Foundation in the

community. Gifts can be made through cash, estate planning, wills or bequests, life insurance, retirement plan distributions and charitable trusts.

The St. James Service Club will also designate a portion of the annual funds raised to go to the Foundation. This can fluctuate by year and will be at the discretion of the current Service Club Board.

## **SECTION 1001 - GENERAL ADMINISTRATIVE**

### **1000.1 Charitable Solicitation License**

The SJSC will obtain a Charitable Solicitation License from the State of North Carolina, Department of the Secretary of State, Charitable Solicitation Licensing Division. The Treasurer will be responsible for obtaining the Charitable Solicitation License renewal on an annual basis. See Section 600.13.

### **1001.2 Position Descriptions**

It is the policy of the SJSC to create and maintain position descriptions for the purpose of providing information regarding the expectations for, and the responsibilities of, Club positions. The Board of Directors will direct the creation or update of position descriptions which will be approved by a vote of the Executive Committee. Position descriptions will be established for President, Vice President(s), Treasurer, Secretary, and other Executive Committee positions. Position descriptions are located on the website.

### **1001.3 Annual Report of the President**

Each SJSC President will prepare an Annual Report of the President. This document will summarize the objectives, accomplishments, events, and other pertinent information relative to the outgoing President's term of office. This report will be made available in the Members' portal of the SJSC website.

### **1001.4 Recognition of Past Presidents**

The SJSC will procure and distribute name badges to past Presidents of the SJSC, who currently reside in St. James Plantation. The badge will include the individual's name, title and the dates the office was held. This is the responsibility of the incoming Secretary. A plaque listing the Presidents' names and terms of office through fiscal year 2021-2022 is located in the St. James Town Hall.

### **1001.5 Recognition of Event Chairs and Other SJSC Members**

The Board of Directors and/or Executive Committee may choose to recognize Event Chairs and other club members for their efforts and contributions in support of club goals, objectives, activities, and events. Such recognition will be in the form of certificates of appreciation. Monetary or material gifts are prohibited.

### **1001.6 Safe Deposit Box**

Under the authority of the Board of Directors, the Treasurer will rent a safe deposit box at a designated bank to ensure the security of important SJSC documents. The Directors of the Board will have access to the safe deposit box.

Annually, at the start of each fiscal year, the SJSC safe deposit box signature card kept at the bank will be updated. See Section 600.6.

### **1001.7 Storage Unit**

A climate-controlled storage unit will be obtained for the purpose of storing SJSC records, materials, and supplies. The Board of Directors, and other club members authorized by the Board, will have access to the storage unit. The Treasurer will be responsible for paying the annual fee.

### **1001.8 Welcome Receptions**

Welcome Receptions will be held approximately five times a year, September through June, for the purpose of providing residents who are new to St. James, or are unfamiliar with the SJSC, information on club goals, objectives, programs, and events. The President, Membership Chair and Welcome Reception Coordinator will represent the SJSC at Welcome Receptions. The Vice President(s) will attend in the absence of the President.

Welcome Receptions are held in various venues as deemed appropriate. Typically, receptions are held in member hosts homes. Hosts will receive a reimbursement of \$50 per each increment of 20 attendees (based on a positive response to the Welcome Reception invitation).

## **SECTION 1100 - DOCUMENT AND RECORD RETENTION AND USE REQUIREMENTS**

The SJSC is a nonprofit corporation organized under the North Carolina Nonprofit Corporation Act (“Act”). The Act sets out certain requirements for the retention of records in section 55A-16-01 and certain limitations on the use of membership lists in section 55A-16-05. The SJSC Board of Directors or Executive Committee will be responsible for establishing specific procedures for fulfilling these requirements.

### **1100.1 Retention of Records**

Under Section 55A-16-01 of the “Act”:

- (a) A corporation shall keep as permanent records minutes of all meetings of its members and Board of Directors, a record of all actions taken by the members or Directors without a meeting, and a record of all actions taken by committees of the Board of Directors in place of the Board of Directors on behalf of the corporation [for SJSC purposes, this includes the Executive Committee].
- (b) A corporation shall maintain appropriate accounting records.
- (c) A corporation or its agent shall maintain a record of its members, in a form that permits preparation of a list of the names and addresses of all members, in alphabetical order by class showing the number of votes each member is entitled to cast.
- (d) A corporation shall maintain its records in written form or in another form capable of conversion to written form in a reasonable time.
- (e) A corporation shall keep a copy of the following records at its principal office (for the SJSC this is the SJSC’s safe deposit box and/or a secure data repository):
  1. Its articles of incorporation or restated articles of incorporation and all amendments to them currently in effect;
  2. Its bylaws or restated bylaws and all amendments to them currently in effect;
  3. Resolution adopted by its members or Board of Directors relating to the number of or classification of directors or to the characteristics, qualifications, rights, limitations and obligations of members or any class or category of members;
  4. The minutes of all General Membership meetings and the records of all actions taken by the members without a meeting, FOR THE PAST THREE YEARS;
  5. All written communication to members generally within the past three years, and the financial statements, if any, that have been furnished or would have been required to

be furnished to a member upon demand under G.S. 55A-16-20 during the past three years.

6. A list of the names and business or home addresses of its current Directors.

Under IRS Publication 4221-PC, Compliance Guide for 501(c)(3) “Public charities must keep records for federal tax purposes for as long as they may be needed to document evidence of compliance with provisions of the Internal Revenue Code (IRC). Generally, this means the organization must keep records that support an item of income or deduction on a return until the statute of limitations for that return runs. The statute of limitations has run when the organization can no longer amend its return and the IRS can no longer assess additional tax. Generally, the statute of limitations runs three years after the date the return is due or filed, whichever is later”.

**Other IRS Record Retention Periods** vary depending on the types of records and returns.

The following records should be kept permanently:

- 1) the application for recognition of tax-exempt status,
- 2) the determination letter recognizing tax-exempt status and
- 3) organizing documents,
  - a) articles of incorporation and
  - b) bylaws, with amendments, as well as
  - c) board minutes.
- 4) Employment Tax Records – If an organization has employees, it must keep employment tax records for at least four years after filing the fourth quarter for the year.
- 5) Records for Non-Tax Purposes – When records are no longer needed for tax purposes, an organization should keep them until they are no longer needed for non-tax purposes. For example, a grantor, insurance company, creditor or state agency may require that records be kept longer than the IRS requires.

NC Department of Revenue Statutes <https://www.ncdor.gov/taxes-forms/north-carolina-taxpayers-bill-rights> provides for the refund of overpaid taxes **and** request a refund by filing an amended return or claim for refund (“Claim”) within the statute of limitations for obtaining a refund of an overpayment. In general, the statute of limitations for obtaining a refund of an overpayment is the later of three years after the due date of the return or two years after payment of the tax.

North Carolina's civil statute of limitations laws provide a **three-year time limit for personal injuries or property damage under N.C. Gen. Stat. § 1-52(16) and for fraud under N.C. Gen. Stat. § 1-52(9)**; but just a one-year limit for libel N.C. Gen. Stat. § 1-54(3). Refer to: <https://www.ncleg.gov/Laws/GeneralStatutes>

#### **Secretary of State of North Carolina:**

The Treasurer is responsible for maintaining the paper original inked, signed and notarized signature page of the Solicitation License in the Club's records for three years as required by N.C.G.S. §131F-32. Beginning with the Solicitation License for the year November 15, 2020 to November 15, 2021, the Solicitation License is no longer received in a paper copy but is sent as an email attachment from the NC Secretary of State. The Treasurer will retain these emails for three years, as required by N.C.G.S. § 131f-32, in a separate folder in the Treasurer's email account – stjamesstreasurer@gmail.com.

#### **1100.2 Limitations on the Use of Membership Lists**

Without consent of the Board of Directors, a membership list, or any part thereof, will not be obtained or used by any person for any purpose unrelated to a member's interest as a member. Without limiting the generality of the foregoing, and without the consent of the Board, a membership list, or any part thereof, will not be used:

- To solicit money or property, unless such money or property will be used solely for SJSC programs
- To solicit the votes of the members in an election to be held by the corporation
- For any commercial purpose
- For sale or purchase by any person

## **SECTION 1200 - PUBLICITY AND MANAGEMENT OF SOCIAL MEDIA**

### **1200.1 Publicity**

The Communications and Publicity Chair has the authority as a voting member of the Executive Committee to post pre and post event information in eblasts, electronic media (e.g. *What's Up St. James, Just Judy*) and on social media sites.

Posting guidelines:

- The Communications and Publicity Chair will coordinate with the Fundraising Chair, Community Organizations Chair or Service Projects Chair regarding pre and post event publicity.
- Will not include any monetary amounts until cleared by the Treasurer.
- Will not include volume counts for gifts in kind until supplied by the Service Projects/Event Chair.
- Will provide links to the St. James Service Club, Inc website when applicable.
- Will work with the Technology Chair to ensure consistent information on the Club's website.
- Will ensure consistency between email blasts

### **1200.2 Reputation Risk and Management of Social Media Posts**

Social media reputation management is the process of monitoring and managing user-generated social media content as well as reviews that influence the way the Service Club is perceived. Anything posted on social media including, but not limited to, Facebook and Next Door, will be out there a long time.

- All social media posts must be informative and accurate at time of posting – once posted there is no guarantee of confidentiality.
- Postings by event chairs will be limited to publicizing dates of additional ticket sales.
- Promptly and respectfully address all comments while also addressing the wider audience.
- Alert the Board of Directors about negative comments.
- Delete or ask the site Administrator to remove the post once event is over.



## ATTACHMENTS

### North Carolina Statutes – Gambling Laws

Current through September 27, 2019: Source: <https://www.ncleg.net>

Part II. Bingo and Raffles.

14-309.15. Raffles.

(a) It is lawful for any nonprofit organization, candidate, political committee, or any government entity within the State, to conduct raffles in accordance with this section. Each regional or county chapter of a nonprofit organization is eligible to conduct raffles in accordance with this section independently of its parent organization. Any person who conducts a raffle in violation of any provision of this section is guilty of a Class 2 misdemeanor. Upon conviction that person shall not conduct a raffle for a period of one year. It is lawful to participate in a raffle conducted pursuant to this section. It is not a violation of State law to advertise a raffle conducted in accordance with this section. A raffle conducted pursuant to this section is not "gambling." For the purpose of this section, "candidate" and "political committee" have the meaning provided by Article 22A of Chapter 163 of the General Statutes, who have filed organization reports under that Article, and who are in good standing with the appropriate board of elections. Receipts and expenditures of a raffle by a candidate or political committee shall be reported in accordance with Article 22A of Chapter 163 of the General Statutes, and ticket purchases are contributions within the meaning of that Article.

(b) For purposes of this section "raffle" means a game in which the prize is won by random drawing of the name or number of one or more persons purchasing chances.

(c) A nonprofit organization may hold no more than four raffles per year.

(d) Except as provided in subsection (g) of this section, the maximum cash prize that may be offered or paid for any one raffle is one hundred twenty-five thousand dollars (\$125,000) and if merchandise is used as a prize, and it is not redeemable for cash, the maximum fair market value of that prize may be one hundred twenty-five thousand dollars (\$125,000). The total cash prizes offered or paid by any nonprofit organization shall not exceed two hundred fifty thousand dollars (\$250,000) in any calendar year. The total fair market value of all prizes offered by any nonprofit organization, either in cash or in merchandise that is not redeemable for cash, shall not exceed two hundred fifty thousand dollars (\$250,000) in any calendar year.

(e) Raffles shall not be conducted in conjunction with bingo.

(f) As used in this subsection, "net proceeds of a raffle" means the receipts less the cost of prizes awarded. No less than ninety percent (90%) of the net proceeds of a raffle shall be used

by the nonprofit organization for charitable, religious, educational, civic, or other nonprofit purposes. None of the net proceeds of the raffle shall be used to pay any person to conduct the raffle, or to rent a building where the tickets are received or sold, or the drawing is conducted.

(g) Real property may be offered as a prize in a raffle. The maximum appraised value of real property that may be offered for any one raffle is five hundred thousand dollars (\$500,000). The total appraised value of all real estate prizes offered by any nonprofit organization shall not exceed five hundred thousand dollars (\$500,000) in any calendar year.

(h) Notwithstanding any other subsection of this section, it is lawful for a federally insured depository institution to conduct a savings promotion raffle under G.S. 53C-6-20, 54-109.64, 54B-140, or 54C-180. (1983 (Reg. Sess., 1984), c. 1107, s. 11; 1993, c. 219, s. 1; c. 539, s. 215; 1994, Ex. Sess., c. 24, s. 14(c); 1997-10, s. 1; 2005-276, s. 17.31; 2005-345, s. 31; 2006-264, s. 3(a); 2009-49, s. 1; 2011-146, s. 1; 2013-381, s. 59.1; 2018-100, s. 5(b); 2019-173, s. 2(a).)

## North Carolina General Statutes

CHAPTER 55A - NORTH CAROLINA NONPROFIT CORPORATION ACT (changes through **September 27, 2019**).

Sections 55A-16 Corporate Records and Reports

Source: [https://www.ncleg.net/EnactedLegislation/Statutes/PDF/ByChapter/Chapter\\_55A.pdf](https://www.ncleg.net/EnactedLegislation/Statutes/PDF/ByChapter/Chapter_55A.pdf)

### Part I Records

§ 55A-16-02. Inspection of records by members.

(a) A member is entitled to inspect and copy, at a reasonable time and location specified by the corporation, any of the records of the corporation described in G.S. 55A-16-01(e) if the member gives the corporation written notice of his demand at least five business days before the date on which the member wishes to inspect and copy.

(b) A member is entitled to inspect and copy, at a reasonable time and reasonable location specified by the corporation, any of the following records of the corporation if the member meets the requirements of subsection (c) of this section and gives the corporation written notice of his demand at least five business days before the date on which the member wishes to inspect and copy: (1) Excerpts from any records required to be maintained under G.S. 55A-16-01(a), to the extent not subject to inspection under G.S. 55A-16-02(a); (2) Accounting records of the corporation; and (3) Subject to G.S. 55A-16-05, the membership list.

(c) A member may inspect and copy the records identified in subsection (b) of this section only if: (1) The member's demand is made in good faith and for a proper purpose; (2) The member describes with reasonable particularity the purpose and the records the member desires to inspect; and (3) The records are directly connected with this purpose.

(d) This section does not affect: (1) The right of a member to inspect records under G.S. 55A-7-20 or, if the member is in litigation with the corporation, to inspect the records to the same extent as any other litigant; or (2) The power of a court, independently of this Chapter, to compel the production of corporate records for examination.

(e) A member of a corporation that has the power to elect, appoint, or designate a majority of the directors of another domestic or foreign corporation, whether nonprofit or business, shall have inspection rights with respect to the records of that other corporation. (1955, c. 1230; 1985 (Reg. Sess., 1986), c. 801, s. 31; 1993, c. 398, s. 1.)

§ 55A-16-03. Scope of inspection rights.

(a) A member's agent or attorney has the same inspection and copying rights as the member the agent or attorney represents.

(b) The right to copy records under G.S. 55A-16-02 includes, if reasonable, the right to receive copies made by photographic, xerographic, electronic, magnetic, or other means.

(c) The corporation may impose a reasonable charge, covering the costs of labor and material, for producing for inspection or copying any records provided to the member. The charge shall not exceed the estimated cost of production or reproduction of the records.

(d) The corporation may comply with a member's demand to inspect the record of members under G.S. 55A-16-02(b)(3) by providing the member with a list of its members that was compiled no earlier than the date of the member's demand. (1955, c. 1230; 1985 (Reg. Sess., 1986), c. 801, s. 31; 1993, c. 398, s. 1.)

§ 55A-16-04. Court-ordered inspection.

(a) If a corporation does not allow a member who complies with G.S. 55A-16-02(a) to inspect and copy any records required by that subsection to be available for inspection, the superior court in the county where the corporation's principal office (or, if there is none in this State, its registered office) is located may, upon application of the member, summarily order inspection and copying of the records demanded at the corporation's expense.

(b) If a corporation does not within a reasonable time allow a member to inspect and copy any other record, the member who complies with G.S. 55A-16-02(b) and (c) may apply to the superior court in the county where the corporation's principal office (or, if there is none in this State, its registered office) is located for an order to permit inspection and copying of the records demanded. The court shall dispose of an application under this subsection on an expedited basis.

(c) If the court orders inspection and copying of the records demanded, it shall also order the corporation to pay the member's cost (including reasonable attorneys' fees) incurred to obtain the order unless the corporation proves that it refused inspection in good faith because it had a reasonable basis for doubt about the right of the member to inspect the records demanded.

(d) If the court orders inspection and copying of the records demanded, it may impose reasonable restrictions on the use or distribution of the records by the demanding member. (1993, c. 398, s. 1.)

## Part 2. Reports.

### § 55A-16-20. Financial statements for members.

(a) Except as provided in the articles of incorporation or bylaws of a charitable or religious corporation, a corporation upon written demand from a member shall furnish that member its latest annual financial statements, if any, which may be consolidated or combined statements of the corporation and one or more of its subsidiaries or affiliates, as appropriate, that include a balance sheet as of the end of the fiscal year and statement of operations for that year. If financial statements are prepared for the corporation on the basis of generally accepted accounting principles, the annual financial statements shall also be prepared on that basis.

(b) If annual financial statements are reported upon by a public accountant, the accountant's report shall accompany them. If not, the statements must be accompanied by the statement of the president or the person responsible for the corporation's financial accounting records: (1) Stating the president's or other person's reasonable belief as to whether the statements were prepared on the basis of generally accepted accounting principles and, if not, describing the basis of preparation; and (2) Describing any respects in which the statements were not prepared on a basis of accounting consistent with the statements prepared for the preceding year. (1993, c. 398, s. 1.)

**St. James Service Club, Inc.**  
**Fundraising Partnering Agreement**

This agreement ("Agreement), establishes a fundraising partnership ("Partnership") between the following parties:

St. James Service Club, Inc., Southport, NC 28461

and

(Name and address of organization we are partnering with)

for the purpose of

(Detailed description of fundraising activity) which will commence on (month)(day)(year)

And will end on (month)(day)(year)

During the above declared timeframe, (name of organization we are partnering with) will (describe their duties and responsibilities). The SJSC may provide assistance through member volunteers, leadership oversight, treasurer/banking services and publicity services.

The net proceeds from the fundraiser will be shared at an agreed upon percentage or amount, with the SJSC portion used to fund Brunswick County organizations' grant requests.

All receipts and funds will be accounted for no later than 30 days after the last day of the fundraising activity.

We, the undersigned, agree to all of the provisions stated above.

Signed this (day) of the (month) of the year 202\_\_.

\_\_\_\_\_

Name/Title

St. James Service Club, Inc.

\_\_\_\_\_

Name/Title

(Name of organization)

Revised July 2020

## St. James Service Club, Inc.

### Conflict of Interest Statement

Each member of the Board of Directors and the Executive Committee must complete this form at least once a year. Each person must immediately notify the President of the St. James Service Club, Inc. of any matters that may result in real or apparent conflicts of interest by submitting a Conflict of Interest Statement.

Employment, volunteer service, or service as an officer or director of a nonprofit or government agency in, or serving, Brunswick County must be declared in this Conflict of Interest Statement.

Please read the Conflict of Interest policy in Section 400.1 of the Policies and Procedures and then answer the following questions.

1. Do you or a member of your family hold a position as an employee, volunteer, officer or director with any nonprofit or government agency in or service Brunswick County?

Yes       No

If yes, please explain: \_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

2. Do you have any other conflict of interest with your position as an officer, director or member of the Executive Committee of the St. James Service Club, Inc.?

Yes       No

If yes, please explain: \_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

Signature: \_\_\_\_\_ Date: \_\_\_\_\_

Name Printed: \_\_\_\_\_

Position in St. James Service Club, Inc. \_\_\_\_\_



## 2022-2023 St. James Service Club Funding Request Form

To adequately evaluate the high volume of grant requests, the St. James Service Club needs to be able to discern the level of financial need among the Brunswick County non-profits. Because public funding is the fuel for non-profits, we expect full transparency from our grant applicants. Non-profits that are highly effective in Brunswick County without any salaried staff will be given top priority, as well as those non-profit boards who work to raise money for their organization, as opposed to having others do so for them. Please know that we understand many non-profits require highly trained, salaried individuals to carry out their mission, so those variables are taken into consideration in our grant decision process. Please fill out this form, then sign and scan in PDF. Email completed information to [sjscgrants@gmail.com](mailto:sjscgrants@gmail.com) by July 15, 2022. If you need to mail the application, please send to:

**St. James Service Club  
c/o Community Organizations Chair  
4956 Long Beach Road, SE  
STE 14 PMB 146  
Southport, NC 28461**

We will notify grant recipients on or about May 15, 2023 in the form of an invitation to our June grant award brunch. Because of the high number of grants awarded, only one representative from each group will be allowed.

Date of application:

*Name of organization:*

*Address:*

*City, State, Zip*

*Employer Identification Number (EIN)*

*Phone*

*Email*

*website address*

*Facebook address*

*Name of Executive Director*

*Phone*

*Email*

*Name of contact person regarding this application:*

*Title*

*Phone*

*Email*



Name and email address of contact person to attend grant award brunch (if selected):

2022 STAFF (if applicable)	
<b>POSITION</b>	<b>SALARY</b>

Total annual giving of board members for 2021-2022: \$

**Board Meeting Information**

List when, where, and frequency of board meetings.

Are your monthly board minutes available on your website?

**Board Volunteer Information**

List ALL individual fundraising activities and number of hours actually worked by the board members (listed individually) for the past year. Some non-profits report volunteer hours in either a database or spreadsheet; if available, please attach exported report. Estimates of hours will be accepted if no official documentation is available.

Please include the following documents with your funding request, if available. If not available, please provide an explanation. The inclusion of these documents is **critical** in the St. James Service Club selection criteria.

Document	Check if Included	Check if Not Included	Explanation
IRS Determination Letter verifying 501(c)3 status			
2021 Form 990 Submitted to IRS			
Organizational Bylaws			
Current Solicitation License			
One-page document describing purpose of the organization, major activities and programs, number of people (if applicable) served and any			

major accomplishments for the past 12 months			
List of Current Board Members			
Operating Budget for Current Year showing income sources and expenditure details			
2021 Fiscal Year Profit & Loss Statement with individual fundraising income and expenses <b>in detail (we reserve the right to ask for further levels of granularity if deemed necessary)</b>			

Are there any new projects for your organization that grant funds would be applied against? Please describe below.

**Authorization**

I, \_\_\_\_\_, verify that the information presented to the St. James Service Club has been reported accurately in this grant request. I also understand that *none* of the St. James Service Club fundraising events are specifically earmarked or designated for my organization. I also understand that there may be subsequent follow up questions with regard to financial transparency, as well as a request for last year’s tax returns for any further clarification.

Name

Title

**OPTIONAL**

If your non-profit should be awarded a grant, please provide a brief paragraph or two of what you would like the Service Club members to know about your organization when the SJSC member introduces your non-profit. If you were awarded a grant this year and were pleased with the way we presented your information, please reply to that effect as we have that information captured for next year.

Please direct any questions to Community Organizations Chair @ [sjscgrants@gmail.com](mailto:sjscgrants@gmail.com) or mail to:

**St. James Service Club  
4956 Long Beach Road, SE  
STE 14 PMB 146  
Southport, NC 28461**