

By-LAWS of the BACK BAY AMATEUR ASTRONOMERS Inc.

ARTICLE I - MEETINGS

1. 01 Meetings.

Regular meetings of the organization shall be held on the first Thursday of each month at 7:30 PM unless otherwise directed by the President, in which event the members shall be given ample notice by the President of such change.

ARTICLE II - QUORUM

2.01 Quorums.

- (a) A Quorum is defined as at least three officers convened to conduct business relating to the normal administration of the Organization.
- (b) For unusual or significant decisions, a quorum will consist of 15% of the membership present at a regular meeting.

ARTICLE III - DUES

3.01 Regular Members.

The annual dues of a Regular member shall be twenty three (\$23) US dollars.

3.01 Associate Members.

- (a) The annual dues of an associate member without Astronomical League membership shall be zero (\$0) US dollars.
- (b) The annual dues of an associate member with Astronomical League membership shall be five (\$5) US dollars, or whatever the current Astronomical League dues may be at that time.

3.01 Honorary Members.

The annual dues of an Honorary member shall be zero (\$0) US dollars.

ARTICLE IV - FUNDS AND DISBURSEMENTS

4.01 Funds.

The monies of the Organization collected from dues shall be used to cover costs involved with the Organization.

4.02 Special funds.

Special funds received by way of donation, grant, or other gifts shall be first used for the purpose for which they are solicited if such a purpose is defined. Any additional monies may be used for other authorized expenditures.

4.03 Expenditures.

All expenditures greater than \$100 shall be approved by a majority of the Officers. Disbursements may be paid by check signed by the Treasurer or the Secretary or by bank issued debit card. Receipts for expenditures shall be submitted to the Organization, and a check for disbursement issued by the Organization within 90 days of the expenditure. Extensions for payments after 90 days may be approved by majority vote at a regular meeting, a Quorum being present as defined by Article II Section 2.01. No officer shall dispense funds to himself/herself.

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4.04 Compensation.

Officers and other members performing duties or services are volunteers and shall receive no compensation from the Organization; however, members or other persons may be reimbursed for approved direct expenses.

ARTICLE V - FISCAL AFFAIRS

5.01 Fiscal year.

The fiscal year of the Organization shall begin annually on the first day of January and close on December 31st.

5.02 Audits.

The financial statements of the Organization shall be submitted for audit each year as of 30 September. The President, Vice President and Secretary shall select the auditor, and the auditor shall render the audit report to those officers.

5.03 Fiscal Officer.

For audit purposes, the term "fiscal officer" shall include the Treasurer or any individual acting for the Organization in an official capacity who receives, disburses, or invests funds, who has authority to incur commitments against Organization funds, or who authorizes and controls financial policy of the Organization.

5.04 Organization funds.

- (a) All funds and property received by or coming into custody of the Organization belong to the Organization and are entrusted to the Organization to be expended only for the purposes authorized.
- (b) The financial affairs of the Organization shall be conducted in accordance with generally accepted accounting principles, and the records shall be kept in in a double-entry IRS approved bookkeeping method as to readily show the financial condition of the Organization.
- (c) No member of the Organization is authorized to commit the funds of the organization, or otherwise obligate the Organization except to the extent that funds are available to the Organization for discharging such commitment.
- (d) All funds received for the account of the Organization shall be acknowledged by issuance of a receipt unless received through the mail, Internet PayPal or where a canceled check is acceptable to the payee as a receipt. In all cases, an official receipt will be provided upon request.
- (e) All funds received by the Organization shall be deposited in a bank account or depository in the name of the Organization.
- (f) All withdrawals from such account shall be made by check or similar orders and signed by the Treasurer or Secretary.

ARTICLE VI - RULES OF ORDER

The rules of order contained in Roberts Rules of Order, Revised, shall govern the Organization's business meetings.

ARTICLE VII - COMMITTEES

- (a) Committees shall be formed as needed.

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- (b) Duties of committees shall be assigned by the President.

ARTICLE VIII - MISCELLANEOUS

8.01 Books and Records

The corporation shall keep correct and complete books and records of account and shall keep minutes of the proceedings of all meetings of its board of directors, a record of all actions taken by board of directors without a meeting, and a record of all actions taken by committees of the board. In addition, the corporation shall keep a copy of the corporation's Articles of Incorporation and By-Laws as amended to date.

8.02 Document Retention

- (a) Corporate Documents. Corporate records include the corporation's Articles of Incorporation, By-Laws and IRS Form 1023 and Application for Exemption. Corporate records should be retained permanently. IRS regulations require that the Form 1023 be available for public inspection upon request.
- (b) Tax Records. Tax records include, but may not be limited to, documents concerning payroll, expenses, proof of contributions made by donors, accounting procedures, and other documents concerning the corporation's revenues. Tax records should be retained for at least seven years from the date of filing the applicable return.
- (c) Board and Board Committee Materials. Meeting minutes should be retained in perpetuity in the corporation's minute book. A clean copy of all other Board and Board Committee materials should be kept for no less than three years by the corporation.
- (d) Press Releases/Public Filings. The corporation should retain permanent copies of all press releases and publicly filed documents under the theory that the corporation should have its own copy to test the accuracy of any document a member of the public can theoretically produce against the corporation.
- (e) Legal Files. Legal counsel should be consulted to determine the retention period of particular documents, but legal documents should generally be maintained for a period of ten years.
- (f) Marketing and Sales Documents. The corporation should keep final copies of marketing and sales documents for the same period of time it keeps other corporate files, generally three years. An exception to the three-year policy may be sales invoices, contracts, leases, licenses, and other legal documentation. These documents should be kept for at least three years beyond the life of the agreement.
- (g) Contracts. Final, execution copies of all contracts entered into by the corporation should be retained. The corporation should retain copies of the final contracts for at least three years beyond the life of the agreement, and longer in the case of publicly filed contracts.
- (h) Correspondence. Unless correspondence falls under another category listed elsewhere in this policy, correspondence should generally be saved for two years.
- (i) Banking and Accounting. Accounts payable ledgers and schedules should be kept for seven years. Bank reconciliations, bank statements, deposit slips and checks (unless for important payments and purchases) should be kept for three years. Any inventories of products, materials, and supplies and any invoices should be kept for seven years.
- (j) Insurance. Expired insurance policies, insurance records, accident reports, claims, etc. should be kept permanently.
- (k) Audit Records. External audit reports should be kept permanently. Internal audit reports should be kept for three years.

ARTICLE IX – TRANSPARENCY, ACCOUNTABILITY and DISCLOSURE

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9.01 Purpose.

By making full and accurate information about its mission, activities, finances, and governance publicly available, Back Bay Amateur Astronomers Inc. practices and encourages transparency and accountability to the general public. This policy will:

- (a) indicate which documents and materials produced by the corporation are presumptively open to staff and/or the public.
- (b) indicate which documents and materials produced by the corporation are presumptively closed to staff and/or the public
- (c) specify the procedures whereby the open/closed status of documents and materials can be altered.
- (d) Back Bay Amateur Astronomers Inc. shall provide its Constitution, By-Laws, conflict of interest policy, and financial statements to the general public for inspection free of charge.
- (e) Back Bay Amateur Astronomers Inc. shall make "Widely Available" the aforementioned documents on its internet website: www.backbayastro.org to be viewed and inspected by the general public.
- (f) All board deliberations shall be open to the public except where the board passes a motion to make any specific portion confidential.
- (g) All board minutes shall be open to the public once accepted by the board, except where the board passes a motion to make any specific portion confidential.
- (h) All papers and materials considered by the board shall be open to the public following the meeting at which they are considered, except where the board passes a motion to make any specific paper or material confidential.
- (i) All donor records shall be available for consultation by the members and donors concerned or by their legal representatives.
- (j) No donor records shall be made available to any other person outside the corporation except the authorized governmental agencies.
- (k) donor records shall be made available to the board when requested.

ARTICLE X - AMENDMENTS

These By-Laws shall be amended by a quorum of the members as defined in Article II Section 2.01 at a regular scheduled meeting provided that the proposed amendment was printed in a bulletin provided to the members at least one month prior to the vote to amend and/or in the previous BBAA Newsletter.

The above By-Laws were approved by a quorum of the members voting in person, completed on 2 March 2017.

Charles Jagow, BBAA **President**

Jim Tallman, BBAA **Vice President**

Jeff Goldstein, BBAA **Secretary**

Bruce Powers, BBAA **Treasurer**