

# Redlands Middle School Booster Club Bylaws

## Article I — Name

The name of this booster club is the Redlands Middle School Booster Club Inc (herein RMS Booster Club), located in Grand Junction, Colorado.

## Article II — Mission Statement

The RMS Booster Club is a 501(c)(3) non-profit organization with a mission of raising funds for our school while creating a sense of community through various fundraisers and events.

## Article III — Principles

The following are basic principles of RMS Booster Club:

- a. The booster club shall be noncommercial, nonsectarian, and nonpartisan.
- b. The booster club shall work to engage and empower children, families, and educators within schools and communities to provide quality education for all students.
- c. The booster club shall work to promote the health and welfare of students and shall seek to promote collaboration, among families, schools, and the community at large.
- d. Commitment to inclusiveness and equity, knowledge of the booster club, and professional expertise shall be guiding principles for service in the booster club.

## Article IV – Operational Requirements

- Section 1. Net Earnings.** No part of the net earnings of the booster club shall inure to the benefit of, or be distributable to, its members, directors, trustees, officers, or other private persons except that the booster club shall be authorized and empowered to pay reasonable compensation for services rendered and to make payments and distributions in furtherance of the purposes set forth in Article II hereof.
- Section 2. Exempt Activities.** Notwithstanding any other provision of these articles to the contrary, in no event shall the booster club carry on any other activities which are not permitted to be carried on by a tax-deductible charitable organization, per the Internal Revenue Service Code.
- Section 3. Political Activities.** The booster club or its members in their official capacities shall not, directly or indirectly, participate or intervene (in any way, including the publishing or distributing of statements) in any political campaign on behalf of, or in opposition to, any candidate for public office, or devote more than an insubstantial part of its activities to attempting to influence legislation by propaganda or otherwise.
- Section 4. Dissolution.** Upon the dissolution of this booster club, after paying or adequately providing for the debts and obligations of the club, the remaining assets shall be distributed to Redlands Middle School SBA account.

## Article V - Membership

- Section 1.** Membership in this organization is open to any person who is a parent, guardian, or adult relative of a child or children who attend Redlands Middle School or take part in the programs supported by the RMS Booster Club, and who will uphold the mission and principles of this organization and agree to its Bylaws.
- Section 2.** The RMS Booster Club shall accept members at any time. No fees or dues are required to be a member.

## Article VI — Officers/Board of Directors

The officers of RMS Booster Club will also fulfill any board of director roles within this non-profit organization.

- Section 1.** The affairs of the booster club shall be managed by the officers, also considered board of directors, in the intervals between regular booster club meetings. The officers shall take no action in conflict with these bylaws, or any action taken by the booster club at a regular meeting.
- Section 2.** Each elected officer of this booster club shall be at least eighteen (18) years of age.
- Section 3.** Duties of the officers/board of directors shall be to:
- a. Carry out necessary business between regular membership meetings.
  - b. Create standing and special committees.
  - c. Approve an annual budget, to be adopted by vote at a booster club meeting.

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- Section 4.** The officers shall choose a process by which to perform the required annual financial review. Acceptable processes include either an internal financial review (performed by a minimum of two (2) people who were not signers on the booster club account accounts, are not immediate family, and do not reside in the same household as the signers on the account during the fiscal year being examined/reviewed) **OR** an external review performed by a CPA. A report of the completed review will be presented for adoption at the first meeting following the completion of the financial review or audit, and a copy will be saved in the booster club records for a minimum of 7 years.
- Section 5.** If any officer shall at any time cease to meet the qualifications or fulfill the duties of the position, that person may be removed from the board with a two-thirds (2/3) vote by the other officers/board of directors.
- Section 6.** Meetings of the officers shall be held with the date and time to be fixed by the officers, as needed.
- Section 7.** At all officer/board of director meetings, a majority of the members of the board shall constitute a quorum for the transaction of business.
- Section 8.** Officers and their election:
- a. The elected officers of this booster club shall be a president, a vice president, a secretary and a treasurer;
  - b. Officers shall be elected in the month of March or April of odd years, to serve the following 2-year term;
  - c. The vote shall be conducted by ballot and a majority vote shall elect. When there is but one candidate for any office that election may be held by raising of hands, or by voice vote;
  - d. Officers shall assume their official duty August 1 and shall serve for a term of two (2) year(s) or until their successors are elected and assume office.
  - e. No officer shall serve more than 3 consecutive terms in the same office.
  - f. A person who has served in an office for more than one half of a full term shall be deemed to have served a full term in such office.
  - g. One person may hold more than one office.
- Section 9.** Appointed officer: The current principal of Redlands Middle School School will serve as an officer of the booster club in perpetuity, with unlimited terms.
- Section 10.** In the president's absence or inability to serve, officers, in their designated order vice president, secretary, and/or treasurer shall perform the duties of the president.
- Section 11.** Nominating Officer Positions: Nominations for upcoming officer positions may be made at a booster club meeting, in the months before the election, or the day of the election.
- Section 12.** Vacancy — A vacancy occurring in any office shall be filled for the unexpired term by a majority vote of the officers.
- Section 13.** Although not required, the RMS Booster Club strongly suggests that the officer starts planning a succession plan and training other potential officers prior to leaving the school. This will help the booster club remain strong from one generation to another.

### Article VII — Duties of Officers and Non-Officers

- Section 1.** The president shall:
- a. Preside over all meetings of this booster club and officer meetings.
  - b. Serve as an ex-officio member of all committees except the financial review/audit committee.
  - c. Coordinate the work of the officers and committees in order that the purposes may be promoted.
  - d. Appoint standing and special committee chairs, except for the financial review/audit committee chair.
  - e. Appoint special committees, as needed.
  - f. Sign all contracts.
  - g. May appoint a parliamentarian, with the approval of the officers.
  - h. Perform such other duties as may be provided for by these bylaws, prescribed by the parliamentary authority, or directed by the other officers.
- Section 2.** The vice president shall:
- a. Serve as aide to the president.
  - b. Perform the duties of the president in the president's absence or inability to serve.
  - c. Perform such other duties as may be provided for by these bylaws, prescribed by the parliamentary authority, directed by the president, or the board of directors or the executive committee.
- Section 3.** The secretary shall:
- a. Record the minutes of all meetings.
  - b. Be prepared to read the records of any meetings the current or previous of the fiscal year.
  - c. File and maintain all records in accordance with document retention requirements.
  - d. Have a current approved copy of the bylaws.

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- f. Perform such other duties as may be provided for by these bylaws, prescribed by the parliamentary authority, directed by the president, or the officers.

### **Section 4.** The treasurer shall:

- a. Have custody of the funds of this booster club.
- b. Maintain a full account of the funds of this booster club.
- c. Disburse funds of this booster club only in accordance with the adopted budget or according to an appropriation approved at a meeting, or by a vote of the officers.
- d. Be responsible for a full and accurate account of the receipts and disbursements in the books belonging to the booster club.
- e. Provide a financial report at each booster club meeting.
- f. Provide an annual report of the financial condition of the booster club at the meeting following the financial review/audit.
- g. Be one of the signatories on all booster club accounts.
- h. Submit the books annually for a financial review/audit by a financial review committee selected by the officers or as determined at a booster club meeting. A signer on the checking account may not be the auditor or a member of the financial review committee. The financial review must be completed each summer before the next fiscal/school year begins. A completed financial review and Financial Review/Audit Committee Report Form will be presented to the officers at or before the first booster club meeting of each school year. The required Financial Review/Audit Committee Report Form is also filed with these bylaws as Attachment A.
- i. Perform such other duties as may be provided for by these bylaws, prescribed by the parliamentary authority, directed by the president, or the officers.

## **Article VIII — Committees**

- Section 1.** The officers of this booster club may create such standing committees and special committees, as it may deem necessary to promote the purposes of the booster club and carry on the work of this club.
- Section 2.** Committee chairs shall be appointed or reappointed at the beginning of each school year. Committee chairs may serve unlimited terms in the same position.
- Section 3.** The chair of each committee shall present a plan of work to the officers/board of directors, for approval. No committee work shall be undertaken without the consent of the board of directors.

## **Article IX — Regular Booster Club Meetings**

- Section 1.** Regular meetings of this booster club shall be held at least three (3) times per year; dates to be set by the officers at the first regular meeting of the year, unless otherwise provided by this booster club, or the officers.
- Section 2.** Special meetings of this booster club may be called by the president, the principal/appointed officer, a majority of the officers.
- Section 3.** The election meeting shall be held in March or April of every odd numbered year.
- Section 4.** There shall be no proxy voting.

## **Article X – Electronic Meetings**

- Section 1.** This booster club officer/board of directors, committees, subcommittees, and regular membership meetings shall be authorized to meet by any means of communication by which all persons participating in the meeting may hear each other during the meeting. A member participating in a meeting by this means is deemed to be present in person at the meeting.
- Section 2.** Unless members indicate otherwise to the booster club president, all communications required in these bylaws, including meeting notices, may be sent electronically.
- Section 3.** Electronic voting is allowed in accordance with procedures established by the booster club officers/board of directors.

## **Article XI — Fiscal Year and Financial Responsibilities**

- Section 1.** The fiscal year of the RMS Booster Club shall begin on August 1 and end on the following July 31.

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- Section 2.** The booster club shall keep such permanent books of account and records as shall be sufficient to establish the items of gross income, receipts, and disbursements of the club. Such books of account and records shall at all reasonable times be open to inspection by any member of the Redlands Middle School community.
- Section 4.** This booster club must file the current IRS Form 990, 990-EZ, or 990-N by the date required by the IRS for filing. (Type of form is determined by the unit's gross income as per the IRS regulations).
- Section 5.** Distribution of RMS Booster Club funds shall be determined by a majority vote by the current members, in person or via an electronic vote. Fund distribution up to \$500 per request may also be determined by a majority vote of the officers, in person or via an electronic vote.

**Article XII — Parliamentary Authority**

The rules contained in the current edition of Robert's Rules of Order, Newly Revised shall govern this booster club.

**Article XIII — Amendments**

- Section 1.** These bylaws may be amended at any regular meeting, or a special meeting called for that purpose, of the booster club; by a two-thirds (2/3) vote of members present and voting, a quorum having been established, provided the amendments have been provided to the membership at least thirty (30) days prior to the meeting.
- Section 2.** The officers/board of directors by a majority vote, may authorize the committee on bylaws to submit a revised set of bylaws as a substitute for the existing bylaws.

**Article XIV — Dissolution**

- Section 1.** Elected officers serving at the time of the dissolution are legally responsible for proper dissolution procedures. Officers serving at the time of dissolution will respond to an IRS audit even if they are no longer associated with the booster club, the school, or live in the state.
- Section 2.** The booster club shall dissolve its affairs in the following manner:
- a. A meeting of the booster club must be held to vote on the dissolution issue. An electronic notification must be sent out to the families of Redlands Middle School at least thirty (30) days before the meeting. All communications, including meeting notices, may be sent electronically. A two-thirds (2/3) ballot vote of those present and voting, a quorum being present, must carry this intent of dissolution. Dissolution is effective immediately if the vote is in the affirmative.
  - c. Disbursement of funds and assets must be approved by a two-thirds (2/3) vote of members present and voting at the dissolution meeting. All funds and assets must be distributed within two (2) weeks.
  - e. Upon the dissolution of this booster club, after paying or adequately providing for the debts and obligations of the booster club, the remaining assets shall be distributed to Redlands Middle School SBA Account.

Voted on, approved & adopted at the RMS Booster Club Meeting on this 12 day of December, 2023.

Joy Zeller

President Name

  
President Signature

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**Financial Review/Audit Committee Report Form & Instructions  
(Attachment A)**

Fiscal Year: \_\_\_\_\_, 20\_\_\_\_ to \_\_\_\_\_, 20\_\_\_\_

for Account #: \_\_\_\_\_ which is the Checking, Savings, Other- \_\_\_\_\_ (circle one)  
at : Redlands Middle School Booster Club

Signers on this account: 1) \_\_\_\_\_ 2) \_\_\_\_\_ 3) \_\_\_\_\_

- |  |              |
|--|--------------|
| 1. Beginning account balance<br>[should agree with prior year Fiscal Year-End (FYE) balance – line 9]                      | \$ _____     |
| 2. Add: receipts (deposits) during current fiscal year   | (+) \$ _____ |
| 3. Subtotal (add lines 1 & 2 together)   | = \$ _____   |
| 4. Subtract: Disbursements (expenses) or transfers during current fiscal year  | (-) \$ _____ |
| 5. Balance on hand at end of fiscal year (subtract line 4 from line 3)<br>*** Reconciliation to Bank Statement Balance *** | = \$ _____   |
| 6. Balance per Bank Statement as of FYE Date: _____  | \$ _____     |
| 7. Subtract: total outstanding checks  | (-) \$ _____ |
| 8. Add: total outstanding deposits   | (+) \$ _____ |
| 9. Balance on hand (should match line 5)   | = \$ _____   |

NOTE: Amounts on line 5 and line 9 should be the same.

Date of Audit: \_\_\_\_\_

We have examined the books of the treasurer of (local unit name) PTA and find them to be  
(Please choose one of the following to complete the sentence):

- Correct
- Incomplete
- Substantially correct with the following adjustments:

\_\_\_\_\_  
\_\_\_\_\_

- Incorrect

\_\_\_\_\_  
Audit Member's Signature

\_\_\_\_\_  
Audit Member's Signature

\_\_\_\_\_  
Audit Member's Signature

\_\_\_\_\_  
President's Signature

\_\_\_\_\_  
Treasurer's Signature

\_\_\_\_\_  
Date of Audit

This report should be presented at the first meeting of each year, to the booster club members, and then stored in the booster club records for no less than 7 years.

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## Getting ready and being prepared for the Financial Review!

For clarification purposes, a financial review represents an internal process performed by two or more members of the Finance Committee. An audit represents an extensive external process performed by a certified public accounting (CPA) firm for a fee.

The first step in the financial review process should be the appointment of Audit Committee. This committee should be made up of members who do not have signature authority over the bank account nor are a relative to a person with signature authority. Check with your bylaws for any additional requirements.

Financial records should be put in order for the financial review shortly before the end of the term of office or the end of the fiscal year. The outgoing treasurer cannot pay bills after the books are closed for the financial review. Upon assuming office, the incoming treasurer may deposit funds in the PTA bank account. It is recommended that during the financial review process, expenditures within an adopted budget be limited to those of an emergency nature. The financial review should be completed as quickly as possible.

The treasurer shall deliver the following to the Audit Committee:

- A copy of the last financial review report
- Checkbook, canceled checks, receipts, and notes
- Bank statements and deposit receipts
- The annual financial report
- Itemized statements and receipts of bills paid
- Check requests
- Copies of meeting minutes that would include an adopted budget, as well as any approved spending during the year
- Current bylaws and standing rules
- Any other information requested by the Audit committee

1. Start the financial review with the records posted after the last audit. Check to see if the amount shown on the bank statement corresponds to the starting balance recorded in the checkbook and ledger. Some items to look for:
  - Monthly bank reconciliation conducted by a non signer on the accounts
  - Unexplained reconciling items
  - Unusual endorsements on checks
  - A match of check endorsements to payees
  - Disbursements not supported by invoices or other documentation
  - Deposit ticket dates timely with dates received by bank
  - Timeliness of deposits based on known dates of events
  - All invoices paid by check and not cash
3. Make certain that money collected for a specific purpose (special projects, gifts, scholarship funds, etc.) has been so disbursed.
4. After any errors have been corrected by the treasurer, and the president is satisfied that the financial accounts are correct, sign and date the annual report using a different color ink: "Examined and found correct. (Name), (Date)."
5. If all is in order, the Audit Committee completes the Financial Review/Audit Committee Report and each member of the committee signs it. Then the presiding President and Treasurer signs it too.
6. The Audit Committee also must submit a report in the event that there are not adequate records available to conduct a proper accounting of the association's funds.
7. The financial review must be officially adopted by the booster club and must be included in a completed annual report covering the association's entire fiscal year. If the report states that additional information and verification is needed, the requested information should be provided by the treasurer.
8. If the validity of the financial review is questioned, an independent certified public accountant (CPA) should be engaged.