

BYLAWS OF WHEAT RIDGE COMMUNITY CHORALE

REVISIONS ADOPTED BY THE BOARD OF DIRECTORS
5/15/24

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SECTION 1. NAME AND LOCATION

A. INCORPORATED NAME

The name of the corporation is Wheat Ridge Community Chorale (WRCC) (the “Corporation”).

Wheat Ridge Community Chorale is the name under which the Internal Revenue Service (IRS) granted the Corporation tax exempt status on February 18, 2004 pursuant to IRS Code §501(c)(3) (the “[Tax Exemption Determination](#)”) ([Attachment A](#)). The incorporated name shall not be changed except by resolution of 100% (one hundred percent) of the board after consultation with an attorney and/or accountant specializing in nonprofit incorporation and compliance.

The incorporated name shall be used on all regulatory filings, transactional materials, and other official business documentation.

B. TRADE NAMES

The Board of Directors (the “Board”) may vote for WRCC to do business under other names. Such names must be registered as a trade name with the Colorado Secretary of State (SoS) (a “Trade Name”) and listed with effective dates in [Attachment B](#).

All operations and actions taken under a Trade Name must comport with the purpose, mission, values, and business standards of WRCC, as set forth in these Bylaws and any incorporated operating documents. The Board may vote to withdraw the Trade Name with the SoS if business operations are suspended under such name.

As of the adoption of these Bylaws, WRCC does business under the Trade Name Foothills Community Choir (FCC) (the “Choir”).

C. ADDRESS OF RECORD

Unless and until WRCC owns or rents a physical office or rehearsal space, the Board will appoint or hire a registered agent in Colorado whose street address shall serve as the Corporation’s address of record. The registered agent may be a Board member or a third-party agency. The current address of record and registered agent must be on file with the SoS at all times.

As of the adoption of these Bylaws, the Corporation’s address of record is 9093 W. Asbury Ave., Lakewood, CO 80227. The mailing address is PO Box 772, Wheat Ridge, CO 80034.

SECTION 2. PURPOSE AND VALUES

A. PURPOSE

Per WRCC's [Articles of Incorporation \(Attachment C\)](#), the Corporation is organized exclusively for charitable and educational purposes. Specifically, the purposes are to encourage the appreciation of vocal music in the public at large by 1) providing a broad opportunity for persons in the Denver metropolitan area to rehearse and sing a variety of vocal music and 2) performing vocal music.

B. MISSION

WRCC is a non-audition chorus in Denver, Colorado with the goal of community enrichment. The Choir works to create an environment of joy, laughter, and fun while maintaining the credo of respect and inclusiveness. WRCC strives to develop choral excellence within a supportive and nurturing community environment.

C. VISION

The vision of WRCC is to move the Choir toward becoming a well-established and lasting entity within the community. The organization desires to grow artistically and expand its member base while giving back to the community through outreach and performance opportunities. In doing so, the Choir will continue to create and spread joy through love of choral music.

D. DIVERSITY, EQUITY, INCLUSION, AND ACCESSIBILITY

WRCC believes in the transformative power of music to unite people from all backgrounds and walks of life. We celebrate the visible and invisible differences in everyone that enrich and strengthen our community, both through our music and in all our operations. We are committed to creating and maintaining an environment where everyone feels valued, welcomed, and empowered to participate fully in our musical community.

The Choir strives to learn and perform music representing a broad range of styles, cultures, observances, and experiences, and the individuals who created that music. While the Choir could never comprise people of every identity, we can, do, and will honor music that brings the unique perspectives of as many as possible into our community. Each concert creates a journey through the soundscapes of worldly experience, inviting participants and audiences alike to explore the complex and beautiful mosaic of humanity's diverse musical heritage.

All of WRCC's goals and activities are intended to increase the Choir's individual and social impact through diversity of identity, experience, personality, thought, and music. We apply the principles of equity, inclusion, and accessibility in our pursuit of that aim.

- **Diversity** - Diversity refers to the wide range of social and cultural human qualities and attributes among individuals, groups, organizations, or societies. These qualities include but are not limited to race, ethnicity, sex, gender, sexual orientation, age, socioeconomic status, ability status (e.g., physical, social, emotional, etc.), religious beliefs, nationality, and cultural backgrounds. We embrace diversity in all its forms. We recruit and welcome individuals from a wide range of backgrounds, cultures, and identities, recognizing that diversity enriches our musical repertoire and strengthens our alliances.
- **Equity** - Equity is the presence of and commitment to fair treatment, access, and opportunity for all, where individuals are not at a disadvantage because of their identities. We are dedicated to providing fair and equitable opportunities for all members of our choir. This includes ensuring that everyone has equal access to resources, leadership positions, and performance opportunities. We actively work to identify and address any barriers that may prevent individuals from fully participating in our choir activities.
- **Inclusion** - Inclusion is the practice and feeling of including people in our musical activities who come from diverse backgrounds. We take intentional action to foster feelings of belonging and show each person that their unique identity is welcomed, valued, and supported within our community. We promote open dialogue, listen to diverse viewpoints, and create spaces where all voices are heard and valued. We reject discrimination, harassment, mistreatment, and bias in any form and are committed to fostering an open and supportive environment where everyone can thrive.
- **Accessibility** - Accessibility is the practice of actively creating conditions that allow as many people as possible—irrespective of ability or identity—to acquire equivalent experience, information, and interactions. We are dedicated to creating an environment that offers every individual the opportunity to access our choir regardless of their physical abilities, socioeconomic status, or other barriers. This includes providing accommodations for rehearsals, performances, and other choir activities to ensure that everyone can participate fully. We also strive to make our music accessible to audiences of all backgrounds by performing in diverse venues and reaching out to underserved communities.

These values are integral to WRCC's purpose and operations. We are proud to share our commitment to diversity, equity, inclusion, and accessibility through the following actions:

- Including a statement reflecting this commitment in all public marketing, solicitation, recruitment, performance, and similar materials;
- Actively increasing the scope of recruitment to welcome and encourage individuals from diverse backgrounds and abilities to join the Choir;
- Remaining a non-audition chorus so singers of all musical talents and comfort levels have an open opportunity to participate;

- Ensuring our rehearsal and performance spaces are physically accessible and inclusive for individuals with disabilities;
- Collaborating with community organizations and stakeholders to promote diversity, inclusion, and accessibility initiatives both within our choir and in the broader community; and
- Appointing an [Inclusivity Advisor](#) to support the Choir’s diversity, equity, inclusion, and accessibility commitments.

Music is a universal language that has the ability to bring people together, regardless of their differences. By promoting diversity, equity, inclusion, and accessibility, we believe that our choir can serve as a beacon of unity and inspiration in our community. Together, we commit to creating a musical environment where everyone feels welcomed, respected, and empowered to share their voice and passion for music.

This Section 2.D shall be considered the current Diversity, Equity, Inclusion, and Accessibility Policy (the “DEIA Policy”). The Board may update and establish additional terms of this policy in writing at any time, but a policy demonstrating open commitment to the named principles should always be in effect.

E. NONDISCRIMINATION

WRCC does not and shall not discriminate against any person or organization based on age, race, sex, color, creed, religion, national origin, native language, sexual orientation, transgender status, gender identity, gender expression, genetic information, ancestry, marital status, gender, veteran status, military status, political service, affiliation, or disability. This applies to all WRCC activities and operations including, but not limited to: appointment to and termination from its Board of Directors, hiring and release of employees and independent contractors, Choir membership and participation, selection of volunteers, selection of vendors, and services provided.

These protections apply to all individuals associated with the Choir and any of its stakeholders including, but not limited to: members, employees, independent contractors, volunteers, program participants, patrons, visitors, and vendors. Likewise, WRCC does not and will not tolerate any such individual engaging in discrimination as described above.

This Section 2.E shall be considered WRCC’s current Nondiscrimination Policy. The Board may update and establish additional terms of this policy in writing at any time, so long as such terms comply with all relevant laws, regulations, and WRCC governing documents.

SECTION 3. BOARD OF DIRECTORS

A. GOVERNANCE

I. AUTHORITY

The affairs of the Corporation shall be managed by the members of a Board of Directors (the “Board,” or the “Directors”). The Board shall have all legal and corporate authority to take action on behalf of and binding on WRCC, unless otherwise provided by law.

II. DUTIES OF CARE

In performing WRCC duties, the Board as a whole and each individual Director has a fiduciary duty to act in good faith and in the best interest of the Choir and its stakeholders at all times. This duty includes, without limitation, exercising prudence and diligence in financial matters, avoiding conflicts of interest, identifying potential risks to the organization and taking steps to mitigate them, releasing timely and transparent operational information, ensuring legal and regulatory compliance, and acting ethically and honestly in all dealings on behalf of the Corporation.

III. INFORMAL ACTION

Except as otherwise required by law or WRCC’s governing documents, the Board may confer and take action by any means of communication or participation so long as notice and opportunity is afforded to all Directors. Any informal action must be recorded in writing and comply with all other terms of WRCC’s governance.

B. COMPOSITION

I. NUMBER OF DIRECTORS

The Board shall consist of at least three (3) and no more than seven (7) Directors, to include the following officers of the Corporation at all times: [President](#), [Vice President](#), [Secretary](#), and [Treasurer](#). As determined by the Board, Directors serving outside these offices shall be considered either 1) Board Members-at-Large with all general rights and responsibilities of the Board, or 2) ex officio Board Members with rights and responsibilities as otherwise established in writing.

II. QUALIFICATIONS

Directors must be a member in good standing of a [Non-Voting Affiliate](#) class as established by the Board. Directors must be at least 18 (eighteen) years of age.

III. TERMS OF OFFICE

Directors enter into office immediately upon election unless otherwise determined by the Board. Each Director's initial term is one (1) [fiscal year](#), but the term may be extended to elect a successor. At the end of the initial term, a Director may serve up to two (2) successive additional terms of three (3) years as voted by the other Directors.

Directors shall serve their entire terms. In the event of extenuating circumstances, the additional members of the Board may vote to release a Director from their term early.

Terms shall be staggered so approximately one-third ($\frac{1}{3}$) of Board terms expire at the time of the [Annual Meeting](#). As of the adoption of these Bylaws, the Directors' current terms expire as follows:

- President - May 31, 2026 (first 3-year term)
- Vice President - May 31, 2027 (first 3-year term)
- Secretary - May 31, 2026 (first 3-year term)
- Treasurer - May 31, 2027 (first 3-year term)
- Member-at-Large - May 31, 2026 (first 3-year term)
- Inclusivity Advisor - May 31, 2025 (initial term)

IV. EX OFFICIO DIRECTORS

1. MUSIC DIRECTOR

The Choir's [Music Director](#) shall serve as an ex officio member of the Board at all times. Absent Board vote or resolution explicitly considering [conflicts of interest](#) and any other relevant factors, the Music Director may not serve as an [Officer](#) of the Corporation.

Unless otherwise incorporated in the WRCC's governing documents, the Music Director's duties, powers, and voting rights shall be set forth in the written agreement to provide services to the Choir.

2. INCLUSIVITY ADVISOR

The Board shall have an Inclusivity Advisor at all times. The Inclusivity Advisor is responsible for supporting and advising on WRCC's [Diversity, Equity, Inclusion, and Accessibility Policy](#) and any related strategic and/or operational efforts. The individual in this position must attend at least two (2) regular or special Board meetings per fiscal year and should otherwise consult with the rest of the Board as needed.

The Inclusivity Advisor may serve solely in this capacity ex officio or also serve in another Board position. The Inclusivity Advisor shall have one (1) [vote](#) if serving ex officio, but shall have no additional voting rights if also serving in another capacity.

The Inclusivity Advisor is expected to have some knowledge, experience, expertise, or significant interest in advancing DEIA principles. Unless otherwise incorporated in the WRCC's governing

documents or subject to [conflicts of interest](#), this Director shall not be compensated for consulting in this capacity.

3. NON-VOTING DIRECTORS

The Directors may appoint ex officio members of the Board at their discretion and establish the duties and powers of any such role. Unless otherwise required by law, WRCC governing documents, or recorded Board resolution, ex officio Directors have no voting rights (a “Non-Voting Director”). Non-Voting Directors should have some knowledge, experience, or expertise that benefits the Choir in the pursuit of its purpose, mission, and vision.

C. SELECTION OF DIRECTORS

I. NOMINATIONS

In any [fiscal year](#) in which one (1) or more Board terms are ending, the current Directors shall notify [Choir Participants](#) of the upcoming Board vacancy/ies no later than April 1 and call for nominations. Nominations shall be accepted through April 30 of the same year or 30 (thirty) days before the [Annual Meeting](#), whichever is later.

Current Directors and Choir Participants in good standing may nominate any individual for a Board position, including themselves. Nominees must be affiliated with the Choir at the time of nomination through participation or as a [Non-Voting Affiliate](#), or the nominator must demonstrate that the candidate is eligible for one or more such category or will be at the time of the vote. Nominations must include the nominee’s name and proposed Board position.

II. ELECTIONS

Unless otherwise specified by WRCC governing documents or required by extenuating circumstances, election of Board Members will occur at [Annual Meetings](#). The meeting [notice](#) shall include the name(s) of all nominees for each position.

Board members may be elected by a simple majority vote of the total number of Directors and [Choir Participants](#) present at any such meeting, plus any valid [proxy votes](#). All individuals may cast only one (1) vote per open Board position, even if the individual participates in the Choir in multiple capacities. Terms of office begin immediately upon election.

III. VACANCIES

If a Board member must vacate their position prior to the end of their current term, the Board shall fill the position at the earliest practicable opportunity by [voting](#) on the most recent list of nominees. No special meeting or election is required to fill vacancies occurring before the expiration of that position’s term. The term of the filled vacancy shall end at the close of the [fiscal year](#) in which the

position is filled, and a Director shall be [elected](#) to the position by the standard process at the next [Annual Meeting](#).

IV. REMOVAL

Directors may be removed at any time, with or without cause, by a two-thirds ($\frac{2}{3}$) majority vote of the remaining Directors if determined to be in the best interest of WRCC. All members of the Board must receive notice of the proposed removal at least 10 (ten) days before the vote. The Director slated for removal may provide a verbal or written objection at any time prior to the final vote, including at any applicable [meeting](#). Removal shall be effective immediately and the position shall be considered [vacant](#).

Directors may resign at any time by written notice to the remaining members of the Board. Resignations shall be effective on the date specified in writing and Board acceptance is not required. Resignation does not relieve the departing Director of dues or other accrued charges, and does not impact WRCC's rights under any agreement to which the Director is a party.

D. COMPENSATION

Directors shall be volunteers and may not be financially compensated for any services performed in that capacity. Compensation includes direct and indirect remuneration as well as gifts or favors that are not insubstantial. Subject to law and WRCC governing documents, including any [conflict of interest policies](#), the Board may vote to pay reasonable and fair compensation to a Director for professional services provided to WRCC in a capacity outside of their Board duties.

Directors shall be [advanced](#) or [reimbursed](#) for reasonable Choir operating costs including filing fees, copying, and marketing materials. The Treasurer may require receipts or attestations to authorize reimbursement.

E. CONFLICTS OF INTEREST

I. DEFINITION

A conflict of interest may exist if a Director could receive a direct or indirect private financial benefit from any transaction or arrangement the Board is considering. A Board member who has such potential benefit is considered an interested Director.

This Section 3.E shall be considered WRCC's current Conflict of Interest Policy (the "COI Policy"). The Board may update and establish additional terms of this COI Policy in writing at any time, so long as such terms comply with all relevant laws, regulations, and WRCC governing documents.

II. DUTY TO DISCLOSE

When a possible conflict of interest exists, the interested Director must disclose the material facts of the interest to the Board at the earliest practicable opportunity and—without exception—in advance of any vote regarding the relevant transaction or agreement. After disclosure, the remaining Board members shall confer and vote on whether a conflict of interest exists.

Failure to disclose a potential conflict of interest prior to a vote may result in removal from the Board, cancellation of the relevant transaction or agreement, and/or WRCC's remedies at law.

III. PROCEDURES WHEN A CONFLICT EXISTS

The content of discussions and the outcome votes related to possible conflicts of interest shall be recorded in writing and maintained according to WRCC's governing documents. An interested Director may not be present for or participate in any relevant discussion(s) or vote(s). Relevant votes must be passed by simple majority of a [quorum](#) of the disinterested Directors.

If the disinterested Directors determine a conflict of interest exists, the following must occur:

- The interested Director has an opportunity to present relevant information to the Board regarding the proposed transaction or agreement prior to the vote;
- The President shall appoint a disinterested Director, third party, or committee to investigate alternatives to the proposed transaction or agreement if necessary;
- After exercising such due diligence, the disinterested Directors shall determine whether a more advantageous transaction or arrangement is reasonably available that would not create a conflict of interest;
- If such an alternative is not reasonably available, the disinterested Directors shall determine whether the proposed conflicting transaction or agreement is in the best interest of the Choir, for its own benefit, and fair and reasonable; and
- The disinterested Directors shall vote whether to enter into the proposed conflicting transaction or agreement.

If the Board enters into a transaction or agreement that creates a conflict of interest, the terms of any such ongoing arrangement shall be reviewed annually to ensure compliance with existing regulatory and governing requirements.

IV. AFFIRMATION

Each Director shall review and sign the existing COI Policy when any of the following occur: 1) the terms of the COI Policy are changed, 2) the Director is elected or fills a vacancy, or 3) the Director is voted into successive additional terms.

As of the adoption of these Bylaws, the current Directors have reviewed, understand, and agree to comply with this COI Policy.

						
Lisa Abo	Kimberly Bosse	Sarah Daly	Taylor Gonzales	Rebekah Henthorn	Sara Matlock	Quatez Scott

F. INDEMNIFICATION

To the full extent authorized by state and federal law and WRCC’s [Articles of Incorporation \(Attachment C\)](#), the Corporation shall indemnify any person against all expenses and liabilities reasonably incurred by or imposed upon such person as a result of their service as a Director, corporate officer, or employee of WRCC. Such indemnification applies only if the person 1) acted in good faith and 2) reasonably believed the action was in the best interests of the Choir. This right of indemnification granted by this Section 3.F is in addition to and not exclusive of any other right to which such person may be entitled.

Expenses and liabilities include, but are not limited to: attorney’s fees, fines, final judgments of a Court or arbitrator, taxes, penalties, and settlements as voted on by the Board. The corporation may advance or reimburse payment of such costs in advance of final resolution by vote of the disinterested Directors. If it is subsequently determined the interested Director acted in bad faith or with knowledge that the action was contrary to the Choir’s best interests, such interested Director must repay any advanced costs. Failure to repay such costs may result in removal from the Board and/or pursuit of WRCC’s remedies at law.

SECTION 4. CORPORATE OFFICERS

A. GENERALLY

The officers of the Corporation shall be a President, Vice President, Secretary, and Treasurer (individually, an “Officer” and collectively, the “Officers”). The Board shall appoint Officers who are in good standing as Directors and/or [Non-Voting Affiliates](#).

Each Officer shall have the authority to and shall perform the general and specific duties established 1) in these Bylaws, 2) by recorded Board resolution, and 3) by an Officer authorized to delegate duties to other Officers. An individual may hold more than one office, but no Officer may act in more than one capacity where action of two or more Officers is required.

Officers serve at the discretion of the Board and their general duties of care, terms of office, and rights of resignation and removal shall be the same as set forth in [Section 3](#) of these Bylaws. All Officers are volunteers to the Corporation and are subject to and must affirm the [COI Policy](#).

B. PRESIDENT

The President shall lead the Board in performing its duties and responsibilities. The President has the following specific duties and powers unless otherwise designated or authorized:

- Attend all meetings of the Board and [Finance Committee](#);
- Preside at all [Board meetings](#);
- Lead the Board in strategic business development;
- General and active management of WRCC operations;
- Be familiar with all terms and requirements of WRCC governing documents including, but not limited to: [Articles of Incorporation \(Attachment C\)](#), Bylaws, and [Tax Exemption Determination \(Attachment A\)](#);
- With the Vice President, ensure the Corporation is compliant with all applicable regulatory, legal, and contractual requirements;
- Oversee all Officers and ensure all duties are properly performed;
- With the Vice President and other Officers as assigned, develop [annual reports](#), [grant applications](#) and reports, and other records as needed;
- With the Treasurer and other Officers as assigned, create a fiscal year [budget](#) for Board approval;
- Present reports on the operations of the current fiscal year to the Board quarterly and at the [Annual Meeting](#);
- With the Treasurer and other Officers as assigned, serve as a designated signer on all bank and other financial accounts, and execute financial transactions in the Treasurer's absence;
- Execute all transactional, contractual, and other legal documents and instruments that create obligations or benefits for WRCC;
- Submit corporate and [regulatory compliance filings](#) including, but not limited to: periodic reports, charitable organization registration, and new hire reports;
- Supervise employees, independent contractors, and any other [Staff](#) unless otherwise established in writing;
- Delegate duties to other Officers as needed; and
- Serve as an ex officio member of all [committees](#).

C. VICE PRESIDENT

The Vice President shall be vested with all powers and duties of the President in the latter's absence or incapacity. The Vice President normally succeeds to the office of President, but either the Board or the incumbent Vice President may withdraw the individual from consideration.

The Vice President has the following specific duties and powers unless otherwise designated or authorized:

- Attend all meetings of the Board and [Finance Committee](#) unless otherwise designated;
- Assist with general and active management of WRCC operations;

- Be familiar with all terms and requirements of WRCC governing documents including, but not limited to: [Articles of Incorporation \(Attachment C\)](#), Bylaws, and [Tax Exemption Determination \(Attachment A\)](#);
- With the President, ensure the Corporation is compliant with all applicable regulatory, legal, and contractual requirements;
- Oversee creation and maintenance of [business records](#);
- Organize and schedule all regular and special [Board meetings](#) unless otherwise designated;
- Collaborate with the President and other Officers as assigned to develop [annual reports](#), [grant](#) applications and reports, and other records as needed;
- Assist the [Music Director](#) as needed;
- Delegate duties to other officers as needed; and
- Serve *pro tem* in any office in the absence or incapacity of the appointed Officer.

D. SECRETARY

The Secretary shall be responsible for creating, maintaining, and overseeing WRCC's non-financial business records. The Secretary has the following specific duties and powers unless otherwise designated or authorized:

- Attend and act as clerk of all [Board meetings](#) unless otherwise designated;
- Record and maintain [minutes](#) of all Board meetings;
- Deliver [notice](#) of all meetings of the Board and [Annual Meetings](#);
- Perform all official correspondence of the Board unless otherwise designated;
- Maintain a directory of all [Choir Participants](#) including full name, contact information, and [Sessions](#) of participation;
- Maintain a directory of other [Non-Voting Affiliates](#) including full name and contact information if the affiliate wishes to provide them, and the date and description of services, goods, or funds the affiliate provided to WRCC;
- Collaborate as needed with the President, Vice President, and other Officers as assigned to develop [annual reports](#), [grant](#) applications and reports, and other written records;
- With the [Music Director](#), create the written promotional materials for the Choir's performance(s) each Session unless otherwise designated.

E. TREASURER

The Treasurer shall be responsible for overseeing the Corporation's financial condition and affairs. The Treasurer has the following specific duties and powers unless otherwise designated or authorized:

- Attend all meetings of the Board and [Finance Committee](#);
- Preside at all Finance Committee meetings;

- With the President and other Officers as assigned, serve as a designated signer on all bank and other financial accounts, and execute financial transactions;
- With the President and other Officers as assigned, create a fiscal year [budget](#) for Board approval;
- Provide current account balances and any significant financial updates at each Board meeting;
- Present reports on the finances of the current fiscal year to the Board quarterly and at the [Annual Meeting](#);
- Create and maintain [financial records](#) including, but not limited to: profit and loss statements, balance sheets, ledgers, invoices, payment records, accounts payable, accounts receivable, and bank statements;
- Apply generally accepted accounting principles in all financial records;
- Provide financial records and otherwise comply with requests of the Audit Committee or independent auditors;
- Issue form 1099 or W-2 earnings documentation to [Staff](#) as appropriate;
- Prepare and file all required state and federal tax returns;
- Prepare and file all required state and federal wage reports;
- Execute legal or contractual instruments that create financial obligations or benefits for WRCC;
- Collaborate as needed with the President, Vice President, and other Officers as assigned to develop [annual reports](#), grant applications and reports, and other records related to WRCC's finances;
- Oversee payroll; and
- Serve as the [custodian of records](#) for regulatory purposes.

F. NON-DIRECTOR OFFICERS

The Board may appoint additional Officers of the Corporation at their discretion and establish the duties and powers of any such position.

SECTION 5. MEMBERSHIP

A. ELIGIBILITY

WRCC shall have no corporate membership class(es) and no members who have voting rights, title to, or legal interest in the Corporation.

B. NON-VOTING AFFILIATES

I. GENERALLY

The Board may create, define, and approve affiliate classes of individuals, groups, or organizations that seek to support WRCC's mission. The Board shall establish rights, privileges, and obligations for each such class. Unless otherwise established by law or WRCC governing documents, the members of such classes shall have no corporate voting rights (a "Non-Voting Affiliate").

All Non-Voting Affiliates shall have the right to attend the [Annual Meeting](#) and to inspect and copy regular [business records](#) upon reasonable notice.

II. CHOIR PARTICIPANTS

Choir participation is open to any member of the public who 1) pays the established dues or who receives a dues waiver from the Board, and 2) attends at least 50% of rehearsals (a "Choir Participant"). Such Participants may be referred to as "members" without conferring corporate membership and/or voting rights.

Choir Participants have the right to [nominate](#) candidates and [elect](#) the members of the Board at the [Annual Meeting](#). The Board will convene a [Special Meeting](#) at the written request of 1/4 (one-fourth) of the fiscal year Choir Participants in good standing.

III. STAFF

Any individual performing services as an employee or independent contractor [Staff Member](#). Membership in this affiliate class has no impact on Staff's right to receive payment for services rendered to WRCC or obligations to perform such services.

IV. DONORS

Any individual, group, or organization who [donates](#) goods or cash equivalent to WRCC shall be considered a Donor. In accordance with IRS determination ([Attachment A](#)), Donors have the right to deduct contributions as provided in section 170 of the Internal Revenue Code to the extent 1) their contributions are gifts and 2) they do not receive consideration in exchange. WRCC cannot provide tax advice and Donors should consult with a tax professional before Donors may make anonymous contributions and/or designate contributions for a specific purpose.

V. SUPPORTERS

Any individual, group, or organization shall be considered a Supporter if they provide services, operational assistance, or other non-tangible or non-monetary support to WRCC and do not receive consideration in exchange.

C. DUES

The Board shall establish dues for each [Choir Session](#). Choir participation and [Choir Participant](#) affiliate status is contingent upon full dues payment prior to the end of each Session. The Board may waive the dues requirement for any Choir Participant by majority vote based on need, budget, available funding, exchange of services, or other considerations.

D. COMMITTEES

I. FORMATION AND POWERS

The Board may designate, appoint, and dissolve committees at any time for the purposes of research or execution of WRCC goals. Unless established by these Bylaws or otherwise granted by the Board, committees may take non-binding action on behalf of WRCC but shall have no authority to enter into legal agreements or create financial obligations.

II. FINANCE COMMITTEE

The Finance Committee shall exist at all times and consist of at least three (3) Directors to include the President, Vice President, and Treasurer. At the discretion of the President and Treasurer, the Board may appoint additional Directors and/or [Non-Voting Affiliates](#) to the Finance Committee. The Treasurer shall serve as the chairperson of the Finance Committee and may act as or appoint a recordkeeper if the Secretary is not present.

The Finance Committee shall meet at least six (6) times per [fiscal year](#). Such meetings may be 1) incorporated into [Regular Board Meetings](#) or 2) scheduled separately so long as they are held according to the same principles and requirements and the remaining Directors are notified at least three (3) days in advance. The Finance Committee may not create or undertake financial obligations on behalf of WRCC at a meeting unless enough Directors are present to constitute a [quorum](#).

The Finance Committee is responsible for developing and reviewing fiscal procedures, maintaining financial records, and creating annual and specific budgets, fundraising plans, and financial reports for Board approval. The Committee shall also present quarterly reports to the Board showing income, expenditures, and pending income; evaluate and make recommendations on financial actions to the remaining Directors; and prepare a complete fiscal year report for presentation at the [Annual Meeting](#).

III. AD HOC

The Board may create the following committees on an ad hoc basis:

- Fundraising
- Community Outreach
- Grant Research & Writing

- Social Media / Marketing / PR
- Events & Activities
- Website

When these committees or others created by the Board are in operation, the Board shall assign specific tasks or general duties to the committee, set a reasonable reporting cycle, and appoint a chairperson to lead and report on the committees' activities. Ad hoc committees may set their own meeting schedule and procedure, so long as it allows for adequate time to prepare required reports and otherwise complies with these Bylaws and established policies.

Directors, [Choir Participants](#), and all other [Non-Voting Affiliates](#) are eligible to sit on any ad hoc committee. If no Choir Participants are serving on a committee at any given time and related tasks are required, the Board shall delegate the tasks to one or more Directors.

SECTION 6. MEETINGS

A. ANNUAL MEETING

The Board of Directors' annual meeting will be held in June, following the close of the [fiscal year](#) (the "Annual Meeting"). The Board shall set the date, time, and place of the Annual Meeting and provide [notice](#) to all [Non-Voting Affiliates](#) and other relevant stakeholders. All Directors are expected to attend, but a [quorum](#) must be present.

At this meeting, the Board shall present the [Annual Report](#), receive reports on financial and other operations in the preceding fiscal year, determine the Choir's strategic and operational direction of the coming fiscal year, vote on the proposed budget for the coming fiscal year, appoint corporate Officers and elect Directors, and hear issues raised by Non-Voting Affiliates.

At its discretion, the Board may designate the Annual Meeting as a [Choir Participant](#) retreat for the purpose of enriching and developing fellowship among members.

B. REGULAR BOARD MEETINGS

The Board shall meet at least six (6) times per [fiscal year](#) at times and places determined by the Board, with [notice](#) to all Directors (a "Regular Board Meeting"). Meetings may take place in person, by telephone, or virtually. At these meetings, the Board may address current and new business, operational needs, and other Choir affairs without limitation. [Non-Voting Affiliates](#) may attend Regular Board Meetings by invitation only.

C. SPECIAL MEETINGS

Outside of Regular and Annual Meetings, any Director may call a meeting for any purpose related to WRCC operations (a "Special Meeting") subject to [notice](#) requirements.

The Board will convene a Special Meeting at the written request of $\frac{1}{4}$ (one-fourth) of the fiscal year Choir Participants in good standing. Such request must be delivered to the Secretary and include 1) the date of the request, 2) the names of all Participants calling the meeting, 3) the purpose(s) of the meeting, and 4) any known scheduling requests or restrictions. The Board will set the date, time, and place of the requested Special Meeting and provide notice to all Choir Participants. Only business within the scope of the request may be conducted at the Special Meeting.

D. MINUTES

The minutes of the meetings of the Board and all [committees](#) with Board-delegated powers shall contain such information as is necessary to determine the actions taken and whether the meeting was held in accordance with the law and these Bylaws. Such information shall include, without limitation, 1) the date, time, and place of the meeting, 2) full names of all attendees, 3) description of matters discussed, and 4) actions taken.

The Board may vote to make portions of minutes confidential if the portions contain information that 1) is or is likely to become trade secret, 2) could allow access to data and technology assets, 3) contains financial account numbers, 4) sensitive or personally identifiable information (PII), or 5) could otherwise contravene the Board's fiduciary duties if released.

E. NOTICE

Written notice of all [Annual](#) and [Special Meetings](#) must be made available to all [Non-Voting Affiliates](#) between 10 (ten) and 30 (thirty) days before the meeting date. Notice must include the meeting date, time, location, tentative agenda, and nominees if Director votes will take place. Notice may be provided by mail, email, text message, website posting, or, if during an active [Session](#) of the choir, physical posting at the rehearsal location.

Written notice of all [Regular Board Meetings](#) shall be provided to all Directors between five (5) and thirty (30) days before the meeting date. Notice must include the meeting date, time, location, and tentative agenda. Notice may be provided by mail, email, or text message and Directors may waive notice.

F. QUORUM

To transact business at any meeting, a quorum of one-half ($\frac{1}{2}$) of the Directors must be present unless the Board consists of only three (3) Directors at the time of the meeting. In such case, a quorum of two-thirds ($\frac{2}{3}$) is required.

G. VOTING

I. GENERALLY

Each Director shall have one (1) vote unless appointed as proxy by another Director. Unless otherwise required by law or WRCC governing documents, votes may be decided by a simple majority of the [quorum](#). In the event of a tie when a [Non-Voting Director](#) is not present, the vote shall be decided by the President if present and if not, by the Vice President.

An Officer or Director acting *pro tem* in any other position is not entitled to additional or proxy voting rights unless otherwise authorized in writing.

II. PROXY VOTES

If unable to participate in a meeting or discrete vote, a Director may designate any other Director as their voting proxy. [Choir Participants](#) may also designate a proxy if unable to attend an Annual Meeting to elect one (1) or more Directors.

In order for the proxy vote to be valid, the designator must notify the Board by advance writing of their designee's name and whether the designee is authorized to 1) cast a predetermined vote as directed by the designator, or 2) cast a vote at the designee's discretion.

H. CONDUCT

Meetings may be conducted informally to the extent possible. Issues of conduct, procedure, and resolution shall be determined according to Robert's Rules of Order.

SECTION 7. STAFF

A. GENERALLY

Except as set forth in these Bylaws or other WRCC governing documents, any individual who performs paid services related WRCC's purpose is considered a member of the staff for the duration of such services (a "Staff Member" or "Staff"). This does not include third-party vendors who may provide products or services unrelated to the Choir's purpose such as cleaning, payroll processing, and copying.

The Board may create, recruit, hire, discharge, and dissolve compensated staff positions at any time and establish whether such position is an employee or an independent contractor. Such positions must serve a purpose relevant to the Choir's purpose, needs, and functions. The Board shall set forth the specific terms and duties of each position in a written agreement to perform services for WRCC. The Board has the discretion to create and disseminate policies, procedures, and practices governing operations and Staff performance.

As required by Colorado law, WRCC shall report the name and current address of every new Staff Member to the Colorado State Directory of New Hires, regardless of employee or independent contractor designation.

B. REGULAR POSITIONS

I. MUSIC DIRECTOR

WRCC shall have a [Music Director](#) on staff at all times, and that individual shall serve as an ex officio member of the Board with voting rights as set out in that individual's agreement to provide services to the choir. If a Music Director leaves the organization, the Board shall immediately and actively solicit a temporary or permanent replacement. The Music Director should have at least one (1) year of experience directing a mixed-voice choir and maintain any applicable licenses or credentials in good standing.

The Music Director is responsible for all vocal music aspects of the Choir and contributing to its artistic and organizational growth. Principal duties include overseeing music selection, assigning singers to appropriate vocal sections, conducting rehearsals and performances, working constructively with the Choir's Accompanist and any other musicians, supporting fundraising activities, and participating in community outreach.

II. ACCOMPANIST

WRCC shall have an accompanist on staff during all active [Choir Sessions](#). The Accompanist is responsible for providing piano accompaniment at rehearsals and performances, and collaborating with the Music Director and any other musicians.

C. INDEPENDENT CONTRACTORS

Unless otherwise established in writing or required by law, all Staff shall be independent contractors ("Contractors") as defined by Colorado law. The Board shall set forth the specific terms and duties of each Contractor's position in a written agreement to perform services for WRCC, to include the following statement written and formatted in accordance with C.R.S. §8-70-115 (2):

The [position title] is an independent contractor and is not entitled to unemployment insurance benefits unless unemployment compensation coverage is provided at his, her, or their own expense or by some other entity. The [position title] is obligated to pay federal and state income tax on any monies paid pursuant to the contract relationship.

WRCC will not provide Contractors with medical, dental, vision, disability, life, workers' compensation, unemployment, or other insurance coverage. WRCC will not withhold any federal, state, local, workers' compensation, unemployment, or other taxes or deductions from Contractors' payments.

If the total payments for services in a calendar year will exceed \$600 (six hundred dollars), the Contractor must complete and provide WRCC with an IRS form W-4 prior to initial payment. WRCC will timely issue such Contractors a form 1099 for each applicable tax year. Contractors who will or do earn less than \$600 (six hundred dollars) in a calendar year are not required to complete a W-4 and will not receive a 1099.

D. EMPLOYEES

The Board may hire employees at its discretion and set forth the specific terms and duties of each employee's position in a written agreement to perform services for WRCC. WRCC will comply with all requirements of state and federal law for hiring, maintaining, and discharging employees. Each successful applicant must complete and provide WRCC with IRS forms I-9 and W-4 prior to hire.

WRCC will 1) provide workers' compensation insurance for each employee, 2) withhold and remit required income taxes from all wages, and 3) report employee earnings for purposes of Colorado Family and Medical Leave Insurance (FAMLI). The Board will establish the percentage of FAMLI premiums paid by each party in an employee's written service agreement. Employees will accrue paid sick leave in accordance with FAMLI and other Colorado regulations. WRCC will timely issue employees a form W-2 for each applicable tax year.

As of the adoption of these Bylaws, the Colorado Department of Labor and Employment (CDLE) has determined WRCC is not liable for unemployment insurance ("UI") ([Unemployment Insurance Liability Determination, Attachment D](#)). Employees are not entitled to UI coverage or benefits based on wages earned from WRCC. The Board will request CDLE review when and if the Corporation has four (4) employees.

Unless otherwise established by written Board resolution, WRCC will not provide employees with medical, dental, vision, disability, or other health insurance coverage unless and until the Corporation has 50 (fifty) employees.

SECTION 8. BUSINESS OPERATIONS

A. CHOIR SESSIONS

Each session of the choir consists of between eight (8) and 14 (fourteen) regular weekly rehearsals depending on session length, one (1) dress rehearsal, and at least one (1) concert performance (a "Choir Session" or "Session"). The Choir holds a minimum of two (2) Sessions per calendar year: a spring Session running from approximately February to May, and a fall session running from approximately September to December. At the discretion of the Board, a summer session may be offered from approximately June to August based on funding and Participant interest.

The Board will establish dates for the upcoming Session no later than January 5 (spring), , and August 5 (fall) of each year. In the event a summer session is offered, the Board will provide reasonable notice to [Choir Participants](#) and [Staff](#).

B. FISCAL YEAR

As proscribed by the IRS, WRCC's fiscal year runs June 1 through May 31 of the following calendar year. ([Attachment A](#))

C. NONPROFIT AND CHARITY STATUS

WRCC will comply with all state and federal requirements to maintain its status as exempt from federal income tax pursuant to the Internal Revenue Code, 26 U.S. Code §501(a) as an organization described in §501(c)(3), and as a publicly-supported organization described in §509(a)(1) and §170(b)(1)(A)(vi) ([Attachment A](#)). Such compliance shall include, without limitation:

- Submitting all required and optional [regulatory filings](#) on or before the applicable deadlines;
- Promptly reporting any changes in WRCC's sources of support, purpose, character, or method of operation to the IRS;
- Withholding social security and Medicare taxes from wages exceeding \$100 (one hundred dollars) paid to any employee in a calendar year; and
- Providing timely and compliant written receipts for donations as applicable or requested by the donor.

Since its incorporation in 2004, WRCC has been exempt from the requirement to register with the Colorado Secretary of State Charities and Fundraisers division because it has never met the annual revenue threshold of \$25,000. The Corporation voluntarily registered in 2010 and the Board shall 1) regularly renew such registration, 2) file an exemption claim with the Colorado SoS, and/or 3) make documentation demonstrating exemption publicly available.

D. ANNUAL REPORT

The Board shall prepare and produce an Annual Report at the close of each fiscal year for presentation at the [Annual Meeting](#). The Annual Report shall contain information about the activities, accomplishments, financial and other performance of the Choir in the preceding fiscal year, and its vision for the future.

The Board may determine the audience, goals, and format of the Annual Report but it shall include, at a minimum:

- An explanation of the Choir's mission, activities, and impact;
- A description of outreach efforts and ways in which constituents can access the program;

- Overall financial information including income and expense statement, balance sheet, and functional expense allocation; and
- A list of Directors, Staff, key volunteers, and, when appropriate, donors.

E. FINANCES

I. BUDGET AND FINANCIAL STATEMENTS

The [Finance Committee](#) shall create and present a fiscal year budget at each [Annual Meeting](#) for Board approval. Any major changes to a budget during a fiscal year must be approved by the Board. The Finance Committee shall also create and maintain balance sheets, profit and loss statements, income and expense reports (statement of activities), cash flow projections, receipts, invoices, and any other applicable financial and accounting records. All budgets, financial statements, and fiscal records shall be available for [public inspection](#).

II. RESERVES

The Board shall plan, establish, and maintain a liquid financial reserve fund through budgeting for surplus. The recommended reserve is three (3) to six (6) months of operating expenses. Once solvent, the reserve shall only be used for operating expenses in support of WRCC's strategic plan. Should WRCC obtain any capital property, a separate capital reserve fund shall be established.

III. DONATIONS

WRCC is dependent on public support from individual, group, and organizational donors. All individuals, groups, and organizations making donations to WRCC are members of the [Donor](#) class of [Non-Voting Affiliates](#). In accordance with IRS determination ([Attachment A](#)), Donors have the right to deduct contributions as provided in section 170 of the Internal Revenue Code to the extent 1) their contributions are gifts and 2) they do not receive consideration in exchange.

Donors may make anonymous contributions and/or designate contributions for a specific purpose. All donations should be recorded with the following information when available: donation date; donation amount or value of goods; donor name, address, telephone number, email address; and any donor specifications for use. WRCC shall provide appropriate recognition of donations including, but not limited to, including donor name and/or logo on written concert programs or the Choir's website.

WRCC shall provide a receipt upon donor request and for any donation exceeding \$250 (two-hundred fifty dollars) in value. Receipts will clearly state the Incorporated Name, WRCC's federal employer identification number (FEIN 30-0225422), the amount of the donation, and a statement compliant with 26 U.S. Code §170(f)(8)(B)(ii) that WRCC provided no goods or services in return for the donation.

IV. ACCOUNTS PAYABLE AND RECEIVABLE

Unless established otherwise, the [Finance Committee](#) shall manage and execute WRCC's accounts payable and receivable and maintain related records. The Treasurer is authorized to make and receive all payments on behalf of WRCC but may designate another Director, Staff Member, vendor, or other approved individual to do so.

All accounts payable invoices, bills, and payment requests shall be reviewed in a timely manner and paid promptly once verified. Donations, dues, grant funds, and other receivables owed to WRCC shall be promptly recorded, and receipts issued when requested or required. The Finance Committee shall determine procedures for collecting delinquent accounts receivable.

V. LOANS

WRCC shall not apply for or undertake any loan obligation except by vote or resolution of a two-thirds ($\frac{2}{3}$) majority of the Board upon recommendation of the [Finance Committee](#). Loans should be considered an emergency measure only.

VI. GRANTS

The Board shall regularly research available grant funding opportunities and make application recommendations, or establish an [ad hoc committee](#) to do so. The Board shall determine whether to apply for a given grant and, if so, the amount of funds to request. The Board may prepare grant applications or appoint a committee, Staff Member, vendor, or other individual or group to do so. Applications may only be submitted upon Board approval of the final package.

Unless otherwise prohibited by law or WRCC governing documents, WRCC shall strictly comply with all terms and conditions of any grant funds awarded, including, but not limited to using funds for specified purposes, submitting receipts, invoices, records, reports, and other documents requested by the grantor.

The Choir will acknowledge the grantor by name, company logo, and/or other reasonably requested information on the concert programs during the Sessions to which the grant applies.

VII. ADVANCES

Directors may be advanced reasonable Choir operating costs including filing fees, copying, and marketing materials.

In special circumstances and at the Board's sole discretion, WRCC may advance payment to Staff up to two (2) times per Session. In the event Staff does not perform all prepaid services in a given month, any unearned fees will be offset by deduction from the following month's payment. At the end of each Session, Staff must reimburse any unearned fees not already offset.

VIII. REIMBURSEMENT

Directors shall be reimbursed for reasonable Choir operating costs including filing fees, copying, and marketing materials. The Treasurer may require receipts or attestations to authorize reimbursement.

F. PROPERTY

WRCC may hold and dispose of property as necessary, including leasing office, rehearsal, and/or performance space. Unless otherwise agreed by vote or Board resolution, the Corporation shall not purchase real or capital property nor enter into a mortgage.

G. CONTRACTS AND AGREEMENTS

Except as otherwise provided in these Bylaws or by Board resolution, only the President or Treasurer may and shall execute all transactional, contractual, and other legal documents and instruments that create financial or other obligations or benefits for WRCC.

WRCC shall prepare and retain service agreements for each member of Staff, whether employee or independent contractor, regardless of the duration of services. Wherever feasible, contracts should be reviewed by an attorney prior to execution.

H. COMPLIANCE FILINGS

The Board shall track, complete, and submit all required and recommended regulatory and compliance filings on or before the applicable due date, including, without limitation:

- The applicable version of IRS Form 990 (based on fiscal year gross receipts) on or before October 15 of each year unless the IRS authorizes a change in WRCC's fiscal year;
- State tax returns and remittance of any withheld employee income taxes to the Colorado Department of Revenue (as of the adoption of these Bylaws, due quarterly on the last day of the month following the close of the previous calendar quarter);
- Quarterly wage reports to the Colorado Department of Labor and Employment division of Family and Medical Leave Insurance (as of the adoption of these Bylaws, due quarterly on the last day of the month following the close of the previous calendar quarter);
- Annual periodic business registration reports with the Colorado Secretary of State (due January 31 as of the adoption of these Bylaws);
- Annual renewal of WRCC's charity registration with the Colorado SoS Charities and Fundraisers division, [if applicable](#) based on fiscal year gross receipts (due October 15 as of the adoption of these Bylaws);
- Reporting the name and current address of all new Staff to the Colorado State Directory of New Hires;

- Issuing annual form W-2s to all employees on or before January 31 of the following calendar year;
- Issuing annual form 1099s to all Independent Contractors who earned at least \$600 (six hundred dollars) in a calendar year on or before January 31 of the following calendar year; and
- Registering any active trade names with the SoS.

I. BUSINESS RECORDS

I. TYPES

The Corporation shall keep complete books and records of account and actions taken in its operations. These records shall include, if applicable and without limitation:

- **Governing documents:** [Articles of Incorporation \(Attachment C\)](#), Bylaws, [Tax Exemption Determination \(Attachment A\)](#), and policies established by the Board;
- **Meeting minutes:** All proceedings of the Board and committees with Board-delegated powers;
- **Resolutions:** Actions taken by the Board without a meeting;
- **Reports:** Activity and fiscal reports created by the Board or committees including periodic grant and financial reports, and each fiscal year's Annual Report;
- **Compliance filings:** Secretary of State registrations, periodic reports, statements of trade names, statements of change or correction, charitable organization registration and renewals; and wage reports;
- **Financial records:** State and federal tax returns, IRS forms 1099 and W-2, bank statements and reconciliations, balance sheets, profit and loss statements, income and expense reports (statement of activities), cash flow projections, payroll records, documentation of expenses, proof of donor contributions, invoices, receipts, insurance policies, and accounting procedures;
- **Legal records:** Contracts and agreements, leases, insurance claim information, and records related to litigation;
- **Director records:** Full name, current or last known contact information, term(s) of service, position(s) held, date(s) of nomination(s), and name(s) of nominator(s);
- **Staff records:** IRS forms I-9 and W-4, employee job postings and applications, compensation data, documents related to employee performance evaluations, and records related to complaints;
- **Donor records:** Date and value of donation, donor name and contact information if released by the donor, and any donor specifications for use;

- **Choir Participant records:** Full name, contact information, Sessions of participation, and record of dues payment;
- **Marketing and sales materials:** Press releases, advertisements, flyers, collateral or promotional materials, social media postings, and concert programs; and
- **Communications:** Emails, solicitations, website content, newsletters, presentations, and meeting notices.

II. RETENTION

WRCC shall retain all records of corporate, charitable, artistic, and other operations for the periods specified below. Electronic versions shall be sufficient unless otherwise required by law or WRCC governing documents. The Board may establish specific retention practices, including document location, in writing as needed.

As of the adoption of these Bylaws, WRCC maintains records in the Google Drive associated with the email account foothillscommunitychoir@gmail.com and the Treasurer is the custodian of records.

WRCC shall retain the following records **permanently**:

- Governing documents and all amendments and restatements
- Board resolutions
- Meeting [minutes](#), excluding portions treated as confidential by Board vote
- Annual reports
- Publicly-filed documents
- Insurance policies, records, accident reports, and claims
- External audit reports
- Director records
- Press releases

WRCC shall retain the following records for at least **seven (7) years** from the date of creation, filing, or execution:

- State and federal tax returns
- Accounts payable ledgers and schedules
- Invoices
- Staff records
- Donor records

WRCC shall retain the following records for at least **three (3) years** from the date of creation, filing, or execution:

- Bank reconciliations, bank statements, deposit slips, canceled checks, and electronic payment records
- Internal audit reports

- Marketing and sales materials
- Correspondence
- Records not otherwise specified

WRCC shall retain the following records **as specified**:

- Contracts and agreements for at least three (3) years beyond the expiration date
- Documentation of or concerning trade secrets for at least the life of the trade secret
- Contents of legal files as determined by the Board in consultation with an attorney

Except as required by law, in preparation for litigation, this Section 8.I, or other WRCC governing documents, expired and/or unnecessary records shall be purged on a regular basis in the interest of reducing maintenance and retention costs. The Board may establish record elimination and destruction policies in writing as needed.

III. RIGHT TO INSPECT

WRCC practices transparency and accountability to its stakeholders and the general public by making full and accurate information about its purpose, mission, activities, finances, and governance widely available. Certain records related to [Staff](#), [Donors](#), [Choir Participants](#); financial and operational account numbers, data assets, intellectual property, and other protected information may be kept confidential.

Any individual, group, or organization wishing to inspect WRCC's records may submit a written request to the Board upon at least 15 (fifteen) business days' notice. The requestor is responsible for any and all costs associated with copying or printing records.

In compliance with C.R.S. §7-136-106, WRCC will mail the most recent financial statement(s) to any [Non-Voting Affiliate](#) upon written request.

SECTION 9. AMENDMENTS

A. ARTICLES OF INCORPORATION

The [Articles of Incorporation \(Attachment C\)](#) may be amended by a vote or resolution of two-thirds ($\frac{2}{3}$) of the Directors. Any Director(s) proposing an amendment shall provide [notice](#) of the proposal at least five (5) days before the action.

B. BYLAWS

These Bylaws may be amended by a majority vote or resolution of the Board provided that:

- All amendments be consistent with the Articles of Incorporation;

- No amendment cause the Corporation to cease operation as a tax exempt organization under IRS Code §501(c)(3) or other applicable tax code; and
- No amendment affects the Directors' voting rights; such amendment requires ratification by two-thirds ($\frac{2}{3}$) of the Board.

C. POLICIES AND PROCEDURES

The Board may create, amend, revise, and repeal policies, procedures, and operational practices at any time. Such materials should be in writing to the extent reasonable and feasible.

SECTION 10. DISSOLUTION

Upon final termination or dissolution of the Corporation, the Board shall first pay or make provision for payment of all outstanding liabilities incurred by the organization. The Board shall distribute any assets remaining after such payment(s) to one (1) or more qualifying organizations, as described IRS Code §501(c)(3), with a purpose similar to WRCC's. Such organization(s) shall be selected by a majority of the Directors remaining at the time of dissolution. If the Directors cannot agree on the recipient organization(s), any Director may file a petition for distribution in the District Court of the county of the principal place of business.

[This section left intentionally blank.]

CERTIFICATE OF ADOPTION OF REVISED BYLAWS

The foregoing revised Bylaws were adopted by unanimous Board resolution on May 15, 2024.

Bekki Henthorn

REBEKAH HENTHORN, PRESIDENT

05/15/2024

DATE

Sarah Daly

SARAH DALY, VICE PRESIDENT

05/15/2024

DATE

Lisa Abo

LISA ABO, SECRETARY

05/17/2024

DATE

Kimberly Bosse

KIMBERLY BOSSE, TREASURER

05/16/2024

DATE

Sara Matlock

SARA MATLOCK, MEMBER-AT-LARGE

05/17/2024

DATE

Quatez Scott

DR. QUATEZ SCOTT, INCLUSIVITY ADVISOR

05/15/2024

DATE

Taylor Gonzales

TAYLOR GONZALES, MUSIC DIRECTOR

05/15/2024

DATE

ATTACHMENT A

TAX EXEMPTION DETERMINATION

{4 pages}

INTERNAL REVENUE SERVICE
P. O. BOX 2508
CINCINNATI, OH 45201

DEPARTMENT OF THE TREASURY

Date: FEB 18 2004

WHEAT RIDGE COMMUNITY CHORALE
C/O CHARLES JORGENSEN
3734 UNION CT
WHEAT RIDGE, CO 80033

Employer Identification Number:
30-0225422
DLN:
17053026000034
Contact Person:
EVELYN D GRIFFITHS ID# 31432
Contact Telephone Number:
(877) 829-5500
Accounting Period Ending:
May 31
Foundation Status Classification:
509(a)(1)
Advance Ruling Period Begins:
October 18, 2003
Advance Ruling Period Ends:
May 31, 2008
Addendum Applies:
No

Dear Applicant:

Based on information you supplied, and assuming your operations will be as stated in your application for recognition of exemption, we have determined you are exempt from federal income tax under section 501(a) of the Internal Revenue Code as an organization described in section 501(c)(3).

Because you are a newly created organization, we are not now making a final determination of your foundation status under section 509(a) of the Code. However, we have determined that you can reasonably expect to be a publicly supported organization described in sections 509(a)(1) and 170(b)(1)(A)(vi).

Accordingly, during an advance ruling period you will be treated as a publicly supported organization, and not as a private foundation. This advance ruling period begins and ends on the dates shown above.

Within 90 days after the end of your advance ruling period, you must send us the information needed to determine whether you have met the requirements of the applicable support test during the advance ruling period. If you establish that you have been a publicly supported organization, we will classify you as a section 509(a)(1) or 509(a)(2) organization as long as you continue to meet the requirements of the applicable support test. If you do not meet the public support requirements during the advance ruling period, we will classify you as a private foundation for future periods. Also, if we classify you as a private foundation, we will treat you as a private foundation from your beginning date for purposes of section 507(d) and 4940.

Grantors and contributors may rely on our determination that you are not a private foundation until 90 days after the end of your advance ruling period. If you send us the required information within the 90 days, grantors and contributors may continue to rely on the advance determination until we make

Letter 1045 (DO/CG)

WHEAT RIDGE COMMUNITY CHORALE

a final determination of your foundation status.

If we publish a notice in the Internal Revenue Bulletin stating that we will no longer treat you as a publicly supported organization, grantors and contributors may not rely on this determination after the date we publish the notice. In addition, if you lose your status as a publicly supported organization, and a grantor or contributor was responsible for, or was aware of, the act or failure to act, that resulted in your loss of such status, that person may not rely on this determination from the date of the act or failure to act. Also, if a grantor or contributor learned that we had given notice that you would be removed from classification as a publicly supported organization, then that person may not rely on this determination as of the date he or she acquired such knowledge.

If you change your sources of support, your purposes, character, or method of operation, please let us know so we can consider the effect of the change on your exempt status and foundation status. If you amend your organizational document or bylaws, please send us a copy of the amended document or bylaws. Also, let us know all changes in your name or address.

As of January 1, 1984, you are liable for social security taxes under the Federal Insurance Contributions Act on amounts of \$100 or more you pay to each of your employees during a calendar year. You are not liable for the tax imposed under the Federal Unemployment Tax Act (FUTA).

Organizations that are not private foundations are not subject to the private foundation excise taxes under Chapter 42 of the Internal Revenue Code. However, you are not automatically exempt from other federal excise taxes. If you have any questions about excise, employment, or other federal taxes, please let us know.

Donors may deduct contributions to you as provided in section 170 of the Internal Revenue Code. Bequests, legacies, devises, transfers, or gifts to you or for your use are deductible for Federal estate and gift tax purposes if they meet the applicable provisions of sections 2055, 2106, and 2522 of the Code.

Donors may deduct contributions to you only to the extent that their contributions are gifts, with no consideration received. Ticket purchases and similar payments in conjunction with fundraising events may not necessarily qualify as deductible contributions, depending on the circumstances. Revenue Ruling 67-246, published in Cumulative Bulletin 1967-2, at page 104, gives guidelines regarding when taxpayers may deduct payments for admission to, or other participation in, fundraising activities for charity.

You are not required to file Form 990, Return of Organization Exempt From Income Tax, if your gross receipts each year are normally \$25,000 or less. If you receive a Form 990 package in the mail, simply attach the label provided, check the box in the heading to indicate that your annual gross receipts are normally \$25,000 or less, and sign the return. Because you will be treated as a public charity for return filing purposes during your entire advance ruling period, you should file Form 990 for each year in your advance ruling period.

Letter 1045 (DO/CG)

WHEAT RIDGE COMMUNITY CHORALE

that you exceed the \$25,000 filing threshold even if your sources of support do not satisfy the public support test specified in the heading of this letter.

If a return is required, it must be filed by the 15th day of the fifth month after the end of your annual accounting period. A penalty of \$20 a day is charged when a return is filed late, unless there is reasonable cause for the delay. However, the maximum penalty charged cannot exceed \$10,000 or 5 percent of your gross receipts for the year, whichever is less. For organizations with gross receipts exceeding \$1,000,000 in any year, the penalty is \$100 per day per return, unless there is reasonable cause for the delay. The maximum penalty for an organization with gross receipts exceeding \$1,000,000 shall not exceed \$50,000. This penalty may also be charged if a return is not complete. So, please be sure your return is complete before you file it.

You are not required to file federal income tax returns unless you are subject to the tax on unrelated business income under section 511 of the Code. If you are subject to this tax, you must file an income tax return on Form 990-T, Exempt Organization Business Income Tax Return. In this letter we are not determining whether any of your present or proposed activities are unrelated trade or business as defined in section 513 of the Code.

You are required to make your annual information return, Form 990 or Form 990-EZ, available for public inspection for three years after the later of the due date of the return or the date the return is filed. You are also required to make available for public inspection your exemption application, any supporting documents, and your exemption letter. Copies of these documents are also required to be provided to any individual upon written or in person request without charge other than reasonable fees for copying and postage. You may fulfill this requirement by placing these documents on the Internet. Penalties may be imposed for failure to comply with these requirements. Additional information is available in Publication 557, Tax-Exempt Status for Your Organization, or you may call our toll free number shown above.

You need an employer identification number even if you have no employees. If an employer identification number was not entered on your application, we will assign a number to you and advise you of it. Please use that number on all returns you file and in all correspondence with the Internal Revenue Service.

If we said in the heading of this letter that an addendum applies, the addendum enclosed is an integral part of this letter.

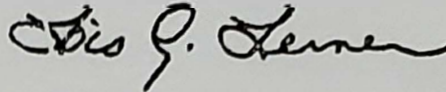
Because this letter could help us resolve any questions about your exempt status and foundation status, you should keep it in your permanent records.

Letter 1045 (DO/CG)

WHEAT RIDGE COMMUNITY CHORALE

If you have any questions, please contact the person whose name and telephone number are shown in the heading of this letter.

Sincerely yours,



Lois G. Lerner
Director, Exempt Organizations
Rulings and Agreements

Enclosure(s):
Form 872-C

Letter 1045 (D/C/G)

WHEAT RIDGE COMMUNITY CHORALE
BYLAWS, REV. 5/15/24
ATTACHMENT A, IRS TAX EXEMPTION DETERMINATION

ATTACHMENT B

WHEAT RIDGE COMMUNITY CHORALE TRADE NAMES & EFFECTIVE DATES

Trade Name	Effective Date	Withdrawal Date
The WestSide Chorale	January 12, 2012	N/A
Rhythym [<i>sic</i>] of Life Community Chorus	November 29, 2017	N/A
Foothills Community Choir	May 24, 2021	N/A

ATTACHMENT C

ARTICLES OF INCORPORATION

[3 pages]

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\$ 50.00
SECRETARY OF STATE
10-17-2003 10:37:47

**Articles of Incorporation for
WHEAT RIDGE COMMUNITY CHORALE
a Nonprofit Corporation**

FILED
DONNETTA DAVIDSON
COLORADO SECRETARY OF STATE

The undersigned person acting as incorporator of a nonprofit corporation under the Colorado Nonprofit Corporation Act executes the following Articles of Incorporation for such Corporation:

Article I
Name

The name of the Corporation shall be Wheat Ridge Community Chorale.

Article II
Registered Agent and Office

The address of the initial registered office of the Corporation in Colorado is 9512 West Wesley Drive, Lakewood, Colorado, 80227 and the name of its initial registered agent at such address is Al Johnson.

Article II
Principal Office

The address of the principal place of business of the Corporation is 9512 West Wesley Drive, Lakewood, Colorado, 80227.

Article IV
Membership

The Corporation will have members as provided in Bylaws to be adopted by the Corporation.

Article V
Initial Directors

The Corporation shall have four Directors who shall serve as the initial board of directors. The Directors are Al Johnson, Charles Jorgenson, Cindy Rockett and Susan Zinanti. The size of subsequent Boards of Directors shall be determined under Bylaws to be adopted by the Corporation.

Article VI
Incorporator

The incorporator is Charles Jorgenson, 3734 Union Court, Wheat Ridge, Colorado, 80033.

Article VII
Purpose

Said Corporation is organized exclusively for charitable and educational purposes, including for such purposes, the making of distributions to organizations that qualify as exempt organizations under section 501(c)(3) of the Internal Revenue Code, or the corresponding section of any future federal tax code. Specifically, the purposes for which the Corporation is organized are to encourage the appreciation of vocal music in the public at large by (1) providing a broad opportunity for persons in the Denver metropolitan area to rehearse and sing a variety of vocal music and (2) performing vocal music.

Article VIII
Limitation of Powers

A. No part of the net earnings of the Corporation shall inure to the benefit of, or be distributable to its members, trustees, officers, or other private persons, except that the Corporation 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 above.

B. No substantial part of the activities of the Corporation shall be the carrying on of propaganda, or otherwise attempting to influence legislation, and the Corporation shall not participate in, or intervene in (including the publishing or distribution of statements) any political campaign on behalf of or in opposition to any candidate for public office.

C. Notwithstanding any other provision of these articles, the Corporation shall not carry on any other activities not permitted to be carried on (a) by a corporation exempt from federal income tax under section 501(c)(3) or the Internal Revenue Code, or the corresponding section of any future federal tax code, or (b) by a corporation, contributions to which are deductible under section 170(c)(2) of the Internal Revenue Code, or the corresponding section of any future federal tax code.

D. If this Corporation is at any time a private foundation as defined in Section 509 of the Internal Revenue Code, the following provisions shall also apply:

1. The Corporation will distribute its income for each tax year at such time and in such manner as not to become subject to the tax on undistributed income imposed by section 4942 of the Internal Revenue Code, or the corresponding section of any future federal tax code.

2. The Corporation will not engage in any act of self-dealing as defined in section 4941(d) of the Internal Revenue Code, or the corresponding section of any future federal tax code.

3. The Corporation will not retain any excess business holdings as defined in section 4943(c) of Internal Revenue Code, or the corresponding section of any future federal tax code.

4. The Corporation will not make any investments in such manner as to subject it to tax under section 4944 of the Internal Revenue Code, or the corresponding section of any future federal tax code.

5. The Corporation will not make any taxable expenditures as defined in section 4945(d) of the Internal Revenue Code, or the corresponding section of any future federal tax code.

Article IX
Provision for Assets Upon Dissolution

Upon the dissolution of the Corporation, the board of directors shall, after paying or making provision for the payment of all of the liabilities of the Corporation, dispose of all of the assets of the Corporation exclusively for the purposes of the Corporation in such manner, or to such organization or organizations organized and operated exclusively for charitable, educational, religious, literary, or scientific purposes as shall at the time qualify as an exempt organization or organizations under Section 501(c)(3) of the Internal Revenue Code of 1986, or the corresponding provision of any future United States Internal Revenue Law, as the board of directors shall determine. Any such assets not so disposed of shall be disposed of by the district court of the County in which the principal office of the Corporation is then located, exclusively for such purposes or to such organization or organizations, as said court shall determine, which are organized and operated exclusively for such purposes.

Article X
Liability of Directors

No director shall be personally liable to the Corporation for monetary damages for any breach of fiduciary duty as a director, except that the foregoing shall not eliminate or limit such director's liability to the Corporation or its members for monetary damages for the following: (1) any breach of such director's duty of loyalty to the Corporation or its members, (2) any of such directors acts or omissions not in good faith or which involve intentional misconduct or a knowing violation of law, (3) acts specified in C.R.S. Section 7-24-111, as it now exists or hereafter may be amended (regarding a director's assent to or participation in the making of any loan by the Corporation to any director or officer of the Corporation, or (4) any transaction from which such director derived an improper personal benefit. If the Colorado Nonprofit Corporation Act hereafter is amended to authorize the further elimination or limitation of the liability of directors, then the liability of a director of the Corporation, in addition to the limitation on personal liability provided herein, shall be further eliminated or limited to the fullest extent permitted by the Colorado Nonprofit Corporation Act. Any repeal or modification of this Article shall be prospective only and shall not adversely affect any right or protection of a director of the Corporation existing at the time of such repeal or modification.

Article XI
Amendment

The foregoing Articles may be amended upon the affirmative vote of two-thirds of the Directors of the Corporation.

The name and mailing address of any one or more of the individuals who cause this document to be delivered for filing, and to whom the Secretary of State may deliver notice if filing of this document is refused, are:

Charles Jorgenson, 3734 Union Court, Wheat Ridge, Colorado, 80033.

OPTIONAL. The Colorado Secretary of State may contact the following authorized person regarding this document:

Brian Landy, Attorney at Law, 3780 South Broadway, Englewood, CO, 80113, (303) 781-2447 telephone and fax, E-mail: brianlandy@landy-law.com

ATTACHMENT D

UNEMPLOYMENT INSURANCE LIABILITY DETERMINATION

[1 page]

Regarding Liability for Unemployment Insurance for Wheat Ridge Community Chorale

1 message

Hull - CDLE, Victoria <victoria.hull@state.co.us>
To: foothillscommunitychoir@gmail.com

Fri, Apr 5, 2024 at 12:40 PM

Good Afternoon,

My name is Victoria Hull and I am the Manager of Employer Services at the Colorado Department of Labor and Employment. I have been working closely with Sarah Gibson and wanted to provide further clarification regarding the unemployment insurance liability for the business Wheat Ridge Community Chorale. Per the Colorado Employment Security Act (CESA),

8-70-118. Employment - nonprofit organizations. "Employment" means services performed after December 31, 1971, by an individual in the employ of a religious, charitable, educational, or other organization which is excluded from the term "employment", as defined in the "Federal Unemployment Tax Act" solely by reason of section 3306 (c)(8) of that act, and which has had **four or more individuals in employment for some portion of a day in each of twenty different weeks, whether or not such weeks were consecutive, within either the current or the preceding calendar year, regardless of whether they were employed at the same moment of time.**

Therefore, based on the information from your organization that has never had W-2 employees and only plans to hire one W-2 employee this month, you do not meet the liability requirements of a 501(c)(3) nonprofit and would not need an unemployment insurance account.

If you have further concerns or questions on the matter, please do not hesitate to reach out.

Thank you,

Victoria Hull | Employer Services Manager

Division of Unemployment Insurance
She | Her | Hers*



COLORADO
Department of
Labor and Employment

We Keep Colorado Working.

P 303.318.9181 ext 0186 | F 303.318.9206
251 E 12th Ave. Denver, CO 80203-2237
victoria.hull@state.co.us | www.colorado.gov/cdle

"How am I doing?" Please let my Branch Manager, Meghan Kulp know with any comments at Meghan.Kulp@state.co.us

*Learn more about why my pronouns are displayed [here](#).