

Bylaws of Southeast Elementary PTO

Article I – Name, Location Description, & Purpose

Section 1 Name. The name of the organization shall be Southeast Elementary Parent Teacher Organization. It shall be referred to as “SE PTO”.

Section 2 Location. SE PTO is located at 1005 SE Trilein Drive, Ankeny, IA 50021.

Section 3. Description. The PTO is a nonprofit organization that exists for charitable and educational purposes.

Section 4. Purpose. The purpose of the PTO is to enhance and support the educational experience at Southeast, to develop a closer connection between school and home by encouraging parent involvement, and to improve the environment at Southeast through volunteer and financial support.

Article II – Membership

Section 1. Eligibility. Any parent, guardian, or other adult standing in loco parentis for a student at Southeast Elementary may be a member and shall have voting rights. The principal and any teacher or staff employed at the school may be a member and have voting rights. There shall be no limit in the number of members in the organization. All members must be willing to uphold the basic policies of the SE PTO and subscribe to its bylaws.

Section 2. Dues. There shall be no dues for membership in this organization. Funds may be obtained by donations and by fundraising activities that are organized by PTO volunteers and supported by members of the organization.

Article III – Officers and Elections

Section 1. Officers. The Officers shall consist of a president, vice president - membership, vice president – enrichment, recording secretary, and treasurer. The officer position of president can be shared.

- a. **President(s).** The president shall preside over all meetings of the organization and executive committee, serve as the primary contact for the principal, represent the organization at meetings outside the organization, serve as an ex officio member of all committees except the nominating committee, and coordinate the work of all the officers and committees so that the purpose of the organization is served.
- b. **Vice President – Membership.**— The VP – Membership shall coordinate the marketing and communication to the PTO membership. The VP – Membership shall assist the president and carry out the president’s duties in his or her absence or inability to serve. The VP – Membership agrees to serve the following year in the role of president, if so appointed by the nominating committee.
- c. **Vice President – Enrichment.**—The VP – Enrichment shall oversee and coordinate all the PTO committee and volunteers to ensure student enrichment is filled. The VP – Enrichment agrees to serve the following year in the role of president, if so appointed by the nominating committee.
- d. **Recording Secretary.** The recording secretary shall keep all records of the organization, take and record minutes of regular, special and electronic meetings, prepare the agenda, and send notices of

meetings to the membership. The recording secretary also keeps a copy of the minutes book, bylaws, rules, membership list, and any other necessary supplies, and brings them to meetings.

- e. **Treasurer.** The treasurer shall receive all funds of the organization, keep an accurate record of receipts and expenditures, and pay out funds ~~in accordance~~ with the approval of the executive board. He or she will present a financial statement at every meeting and at other times of the year when requested by the executive board, and make a full report at the end of the year. The treasurer will prepare necessary tax documents annually, and/or will seek outside assistance when required. The Board must approve the outside tax preparer and any subsequent expense necessary to perform these duties.

Section 2. Nominations and Elections. Elections will be held at the second to last meeting of the school year. The nominating committee shall select a candidate for each office and present the nominees at a meeting held one month prior to the election. At that meeting, nominations may also be made from the floor. Voting shall be by the membership via a ballot vote. Each member in attendance at a PTO meeting is eligible to vote. Absentee and proxy votes are not allowed.

Section 3. Eligibility. Nominees to the office of president must have served for at least one (1) year in any capacity on the PTO Board. All other officer positions can be filled by any member of the PTO, if willing to serve.

Section 4. Terms of Office. Officers are elected for a term of one year and may serve no more than two (2) consecutive terms in the same office. Officers shall assume their duties at the beginning of the fiscal year. Each person elected shall hold only one office at a time. Upon expiration of the term of office or in the case of resignation, each officer shall turn over to the President all records, books, and other materials pertaining to the office, and shall turn over to the treasurer, without delay, all funds belonging to the PTO.

Section 5. Vacancies. If there is a vacancy in the office of president(s), the vice president will become the president. At the next regularly scheduled meeting, a new vice president will be elected. If there is a vacancy in any other office, members will fill the vacancy through an election at the next regular meeting.

Section 6. Removal from Office. Officers can be removed from office by a two-thirds vote of those present (assuming a quorum) at a regular meeting where previous notice has been given.

Article IV – Meetings

Section 1. Regular Meetings. At least 4 regular business meetings of the organization shall be held during the year. Dates shall be determined by the Board and announced to the membership in a timely manner.

Section 2. Annual Meetings. An annual meeting will be held. The annual meeting is for receiving reports, electing officers, and conducting other business that should arise. The secretary will notify the members of the meetings in a flyer sent home with the students at least one week prior to the meeting.

Section 3. Electronic Voting. Electronic votes may be held amongst members of the Board to transact business that cannot be held until the next regularly scheduled meeting. All responses should be made via “reply all” to establish a quorum, for transparency, and in order for the recording secretary to take accurate minutes. A deadline for voting responses is required in the initial email notification. The results of the vote shall be confirmed promptly in writing or by electronic transmission. An electronic vote may not be used for approving the budget. An electronic transmission means any form of electronic transmission, such

as email, not directly involving the physical transmission of paper that creates a record that may be retained, retrieved, and reviewed by a recipient thereof, and that may be directly reproduced in paper form by such a recipient.

Section 4. Special Meetings. Special meetings may be called by the president, any two members of the executive board, or five general members submitting a written request to the recording secretary. Previous notice of the special meeting shall be sent to the members at least 48 hours in advance.

Section 5. Quorum. A majority of the Board shall constitute a quorum at the Board meeting. A quorum shall consist of those members present and voting at a regular scheduled meeting of this organization for the transaction of business.

Article V – Board of Directors

Section 1. Board Members. The Board shall consist of the Executive Committee and all Committee Chairs, including Ad Hoc Committees. All Board members will be required to review and sign the SE PTO Conflict of Interest Statement annually.

Section 2. Duties. The duties of the Board shall be to create standing rules and policies, create standing and temporary committees as needed to accomplish the objectives of the organization, to approve the work plans of standing and special committees, approve a budget, approve routine bills, and prepare reports and recommendations to the membership. For any proposed expenditures beyond the annual budget, majority vote is required.

Section 3. Liability and Compensation.

The directors of the SE PTO shall not be held personally liable for its debts, liabilities, or other obligations. Directors shall receive no financial compensation for their services.

Article VI – Committees

Section 1. Define. Committees may be established to serve a specific purpose and to meet goals established by the PTO

Section 2. Standing Committees. The following committees shall be held by the organization: Executive Committee, Nominating Committee, and Auditing Committee:

- a. **Executive Committee.** The Executive Committee shall consist of the following officers: President(s), Vice President – Membership, Vice President – Enrichment, Recording Secretary, and Treasurer. The school Principal and up to two (2) designated teachers are voting members of the Executive Committee. The duties of the Executive Committee shall be to transact business between meetings in preparation for the general meeting, prepare and submit a budget to the Board. The Executive Committee shall appoint a nominating committee consisting of two (2) or more members. Authority is granted to the Executive Committee to expend up to \$100.00 not in the budget.
- b. **Nominating Committee.** Persons serving on the nominating committee are not eligible to run for office. The nominating committee shall seek nominations from among the members of the PTO, verify each nominee's willingness to serve, and prepare the list of nominees. The nominees will be posted at the school and sent home to members at least three days prior to the general meeting at which the elections occur.

- c. **Auditing Committee.** An independent audit of the PTO's financial records will be done each year. The audit committee shall be made up of two (2) to four (4) people chosen by the Board because of their independence from the financial processes of the PTO. This committee shall be responsible for the appointment of an independent auditor to perform the annual financial review of the PTO or to perform the audit themselves per generally accepted standards. Upon completion of the audit, the committee shall submit a report to the board detailing the results of the audit.

Section 3. Ad Hoc Chairperson(s). Chairpersons of Ad Hoc committees shall be appointed annually. Each chairperson shall determine the structure of his/her committee and may establish subcommittees as needed.

- a. **Duties.** Each chairperson shall be responsible for ensuring expenditures made by committee members stay within their approved budget. The chairperson shall create/maintain a file with records describing the work of the committee that may be used to help guide future chairpersons.
- b. **Tenure.** The chairpersons of each standing and special committee shall serve one year. This chairperson may request to chair this committee for a subsequent year, but must go through the entire chair selection process again if another person has expressed interest.

Article VII – Finances

Section 1. Budget. A tentative budget shall be drafted by the executive committee prior to the first meeting of the upcoming school year and approved by a majority vote of the Board members present at the first meeting. Any expenditure not covered in the budget or in excess of the budget by less than \$100 must be approved by the executive committee. Any expenditure not covered in the budget or in excess of the budget by greater than \$100 must be approved by the Board.

Section 2. Treasurer. The treasurer shall keep accurate records of any disbursements, income, and bank account information and shall reconcile and report all financial activity of the account(s) monthly. The treasurer shall prepare a financial statement at the end of the year, to be reviewed by the Audit Committee.

Section 3. Banking. All funds shall be kept in a local checking account in the name of Southeast Elementary PTO. Authorized signers shall be the president(s), treasurer, and principal.

Section 4. Fiscal Planning. A minimum of \$2,000 dollars will be set aside at the end of each fiscal year to provide start-up funds for the next year. Appropriate funds will also be set aside for budgeted or approved expenses which have not yet been invoiced or paid during the current fiscal year. Funds beyond the minimum requirement should be earmarked for a future purpose, or spent by the end of the year in accordance to the PTO purpose.

Section 6. Fiscal Year. The Fiscal Year of the SE PTO will begin July 1 and end the following June 30. The current treasurer is responsible for closing the books for the current fiscal year.

Section 7. Access to Information. Federal law requires that a nonprofit tax-exempt organization's IRS Form 1023 and copies of the organization's annual information returns (IRS Form 990 or 990EZ) for the most recent three years be available for public review when requested.

Article XIII – Parliamentary Authority

Robert's Rules of Order, Revised, shall govern meetings when they are not in conflict with the organization's bylaws.

Article IX – Standing Rules

Standing rules and policies may be approved by the Executive committee, and the recording secretary shall keep a record of the standing rules and policies for future reference.

Article X – Dissolution

The organization may be dissolved with previous notice (14 calendar days) and a two-thirds vote of those present at the meeting. In the event of dissolution of the SE PTO, any remaining funds should be used to pay any outstanding bills, after which its assets shall be turned over to the Southeast Elementary School Principal, to be used for school related objectives.

Article XI – Amendments

Any member may request review of the bylaws. A committee may be appointed by the Officers to submit a revised set of bylaws. An adoption of the new bylaws also takes majority vote of the SE PTO Board Members present, providing previous notice was given in writing.

Article XII – Conflict of Interest Policy

Section 1. Purpose. The purpose of the conflict of interest policy is to protect this tax-exempt organization's interest when it is contemplating entering into a transaction or arrangement that might benefit the private interest of an officer or director of the Organization or might result in a possible excess benefit transaction. This policy is intended to supplement but not replace any applicable state and federal laws governing conflict of interest applicable to nonprofit and charitable organizations.

Section 2. Definitions.

1. Interested Person

Any director, principal officer, or member of a committee with governing board delegated powers, who has a direct or indirect financial interest, as defined below, is an interested person.

2. Financial Interest

A person has a financial interest if the person has, directly or indirectly, through business, investment, or family:

- a. An ownership or investment interest in any entity with which the Organization has a transaction or arrangement.
- b. A compensation arrangement with the Organization or with any entity or individual with which the Organization has a transaction or arrangement, or
- c. A potential ownership or investment interest in, or compensation arrangement with, any entity or individual with which the Organization is negotiating a transaction or arrangement.

Compensation includes direct and indirect remuneration as well as gifts or favors that are not insubstantial.

A financial interest is not necessarily a conflict of interest. Under Article III, Section 2, a person who has a financial interest may have a conflict of interest only if the appropriate governing board or committee decides that a conflict of interest exists.

Section 3. Procedures.

1. Duty to Disclose

In connection with any actual or possible conflict of interest, an interested person must disclose the existence of the financial interest and be given the opportunity to disclose all material facts to the directors and members of committees with governing board delegated powers considering the proposed transaction or arrangement.

2. Determining Whether a Conflict of Interest Exists

After disclosure of the financial interest and all material facts, and after any discussion with the interested person, he/she shall leave the governing board or committee meeting while the determination of a conflict of interest is discussed and voted upon. The remaining board or committee members shall decide if a conflict of interest exists.

3. Procedures for Addressing the Conflict of Interest

- a. An interested person may make a presentation at the governing board or committee meeting, but after the presentation, he/she shall leave the meeting during the discussion of, and the vote on, the transaction or arrangement involving the possible conflict of interest.
- b. The chairperson of the governing board or committee shall, if appropriate, appoint a disinterested person or committee to investigate alternatives to the proposed transaction or arrangement.
- c. After exercising due diligence, the governing board or committee shall determine whether the Organization can obtain with reasonable efforts a more advantageous transaction or arrangement from a person or entity that would not give rise to a conflict of interest.
- d. If a more advantageous transaction or arrangement is not reasonably possible under circumstances not producing a conflict of interest, the governing board or committee shall determine by a majority vote of the disinterested directors whether the transaction or arrangement is in the Organization's best interest, for its own benefit, and whether it is fair and reasonable. In conformity with the above determination it shall make its decision as to whether to enter into the transaction or arrangement.

4. Violations of the Conflicts of Interest Policy

- a. If the governing board or committee has reasonable cause to believe a member has failed to disclose actual or possible conflicts of interest, it shall inform the member of the basis for such belief and afford the member an opportunity to explain the alleged failure to disclose.
- b. If, after hearing the member's response and after making further investigation as warranted by the circumstances, the governing board or committee determines the member has failed to disclose an actual or possible conflict of interest, it shall take appropriate disciplinary and corrective action.

Section 4. Records of Proceedings.

The minutes of the governing board and all committees with board delegated powers shall contain:

1. The names of the persons who disclosed or otherwise were found to have a financial interest in connection with an actual or possible conflict of interest, the nature of the financial interest, any action taken to determine whether a conflict of interest was present, and the governing boards or committee's decision as to whether a conflict of interest in fact existed.
2. The names of the persons who were present for discussions and votes relating to the transaction or arrangement, the content of the discussion, including any alternatives to the proposed transaction or arrangement, and a record of any votes taken in connection with the proceedings.

Section 5. Compensation.

1. A voting member of the governing board who receives compensation, directly or indirectly, from the Organization for services is precluded from voting on matters pertaining to that member's compensation.

2. A voting member of any committee whose jurisdiction includes compensation matters and who receives compensation, directly or indirectly, from the Organization for services is precluded from voting on matters pertaining to that member's compensation.
3. No voting member of the governing board or any committee whose jurisdiction includes compensation matters and who receives compensation, directly or indirectly, from the Organization, either individually or collectively, is prohibited from providing information to any committee regarding compensation.

Section 6. Annual Statements.

Each director, principal officer, and member of a committee with governing board delegated powers shall annually sign a statement which affirms such person:

1. Has received a copy of the conflicts of interest policy,
2. Has read and understands the policy,
3. Has agreed to comply with the policy, and
4. Understands the Organization is charitable in order to maintain its federal tax exemption it must engage primarily in activities which accomplish one or more of its tax-exempt purposes.

Section 7. Periodic Reviews.

To ensure the Organization operates in a manner consistent with charitable purposes and does not engage in activities that could jeopardize its tax-exempt status, periodic reviews shall be conducted. The periodic reviews shall, at a minimum, include the following subjects:

1. Whether compensation arrangements and benefits are reasonable, based on competent survey information, and the result of arm's length bargaining.
2. Whether partnerships, joint ventures, and arrangements with management organizations conform to the Organization's written policies, are properly recorded, reflect reasonable investment or payments for goods and services, further charitable purposes and do not result in inurement, impermissible private benefit or in an excess benefit transaction.

Section 8. Use of Outside Experts.

When conducting the periodic reviews as provided for in Article VII, the Organization may, but need not, use outside advisors. If outside experts are used, their use shall not relieve the governing board of its responsibility for ensuring periodic reviews are conducted.

**SOUTHEAST ELEMENTARY PTO
CONFLICT OF INTEREST DISCLOSURE FORM**

Please complete this form indicating any potential conflicts of interest. If you answer “yes” to any of the questions, please provide a written description of the details of the specific action, policy or transaction.

Financial Interests

1. Has the Organization proposed to contract or contracted to purchase or lease goods, services, or property from you or from any of your family members or associates? __ Yes __ No

2. Have you or any of your family members or associates, been provided with a gift, gratuity or favor of a substantial nature from a person or entity that does business with the Organization? __ Yes __ No

3. Have you or any of your family members or associates been gratuitously provided use of the facilities, property or services of the Organization? __ Yes __ No

4. Have you, a family member or an associate been in a position to benefit financially from an action, policy or transaction made by the Organization? __ Yes __ No

Other Interests

1. Did you obtain preferential treatment, promotion, recognition or an appointment as a consequence of your association with the Organization for yourself or for any of your family members or associates? __ Yes __ No

2. Did you make use of confidential information obtained from the Organization for your own benefit or for the benefit of a family member, associate or other organization? __ Yes __ No

3. Did you take advantage of an opportunity or enable a family member, associate or other organization to take advantage of an opportunity that you had reason to believe would be of interest to the Organization? __ Yes __ No

4. Have you, a family member or an associate been in a position to benefit in a non-financial way from an action, policy or transaction made by the Organization? __ Yes __ No

Print Name

Signature

Date

**SOUTHEAST ELEMENTARY PTO
CONFLICT OF INTEREST – AFFIRMATION OF COMPLIANCE**

I, _____, a duly elected or appointed
_____ [officer or board member] of Southeast Elementary PTO (the
“Organization”), do hereby certify as follows:

1. I have received and reviewed the Conflict of Interest Policy of the Organization, and have considered not only the literal expression of the Conflict of Interest Policy, but also its intent.
2. By signing this Affirmation of Compliance, I hereby affirm that I understand and agree to comply with the Conflict of Interest Policy.
3. I further understand that the Organization is a non-profit organization and that in order to maintain its federal tax exemption it must engage primarily in activities that accomplish one or more of its tax-exempt purposes without personal inurement (other than by salary) by directors, officers or other private persons.
4. Except as otherwise indicated in the Disclosure Form, neither I, nor any family member or associate, have any Conflict of Interest.

IN WITNESS WHEREOF, I have executed this Affirmation of Compliance this ____
day of _____, 20____.

Print Name

Signature