

## Bylaws for Wilson Elementary PTO, Inc

### Article I-Name

The name of the organization shall be Wilson Elementary PTO, Inc, hereafter referred to as Wilson PTO.

### Article II-Mission/Purpose

Wilson PTO's mission is to enhance the educational and social experience of students by providing support to staff while promoting a sense of community among families. The organization is organized exclusively for charitable and educational purposes under section 501(c)(3) of the Internal Revenue Code.

### Article III- Members

Any individual who subscribes to the policies of this organization may become a member of this association, subject only to compliance with the provisions of the bylaws. Membership in this association shall be available without regard to race, color, sexual orientation, creed or national origin.

### Article IV- Meetings

Section 1: Wilson PTO shall have a minimum of 6 meetings per year unless otherwise provided by the executive board.

Section 2: Special meetings may be called by the executive board.

Section 3: Quorum. The quorum shall be 8 members of the organization.

### Article V- Officers and Elections

Section 1: Officers. It is recommended that the officers for this organization shall consist of a President, Vice-President, a secretary, and a treasurer.

Section 2: Nominations and Elections.

- a. Officers shall be elected by ballot annually in the spring. However, if there is but one nominee for any office, an election will be held by roll call.
- b. Only those persons who have signified their consent to serve if elected shall be nominated for or elected to office.

Section 3: Terms of Office. No person may be an officer for more than 3 consecutive 1-year terms; no person may hold an office for more than 2 consecutive one-year terms; unless no other candidate can be found. Total service limited to 6 years unless no other candidate can be found.

## Article VI-Duties of Officers

Section 1: The President shall preside at all the meetings of the organization and of the executive board at which he/she may be present; shall perform such other duties as may be prescribed in these bylaws or assigned by the organization or the executive board; and shall coordinate the work of the officers and committees of the organization in order that the objectives may be promoted.

Section 2: The vice-president shall act as an aide to the president and perform the duties of the president in the absence or disability of that officer to act. The vice-president will act as Liaison between the committee chairs and executive committee.

Section 3: The secretary shall record the minutes of the all meetings of the organization and of the executive committee and shall perform such other duties as may be delegated to him/her.

Section 4: The treasurer shall have custody of all of the funds of the organization; shall keep a full and accurate account of receipts and expenditures; and shall make disbursements in accordance with the approved budget, as authorized by the organization. The treasurer shall present a financial statement at every meeting of the organization and when requested by the executive board. The treasurer shall be responsible for the maintenance of such books of account and records.

## Article VII-Executive Board

Section 1: The executive board shall consist of the officers of the organization, the Wilson Elementary Principal, a teaching staff representative and the Past President. If the Past President is not available any other previous officer may serve.

Section 2: (a) The duties of the executive board shall be to transact necessary business in the intervals between organization meetings (b) to present a report at the regular meetings (c) to prepare and submit a budget for the organization for approval.

Section 3: Quorum. Half the number of the board members plus one constitutes a quorum.

## Article VIII- Finances

Section 1: Wilson School PTO is to operate as a not-for-profit charitable organization for the purpose of raising funds to support teachers, students and school activities.

Section 2: Wilson PTO will keep accounts completely separate from Wilson Elementary school. The President and the Treasurer shall be signatories on the accounts.

Section 3: Thorough documentation shall be kept on funds paid out of the accounts. Documentation may include an invoice, a receipt, a letter requesting funds, and / or minutes from a PTO meeting where a vote has been taken to approve paying out funds.

Section 4: The Treasurer of Wilson PTO will keep records of all invoices and receipts. The records will be reviewed at each regular monthly PTO meeting.

Section 5: A budget shall be prepared by the Treasurer annually in consultation with the PTO Board and the Wilson Elementary School Administration. The Budget shall be approved annually by the PTO.

Section 6: The Treasurer shall administer funds in accordance with the approved budget.

Section 7: Unbudgeted requests over \$100 require approval by the membership of the organization. Unbudgeted requests under \$100 require officer approval. All teacher requests must also have Principal approval.

Section 8: Upon dissolution of the organization, any remaining funds should be used to pay any outstanding bills and, with the membership's approval spent for the benefit of the school.

Section 9: Money from fundraisers shall be kept in the school office until it can be counted by TWO unrelated PTO volunteers. Funds shall be counted and deposited at least twice a month.

#### Article IX- Parliamentary Authority

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

#### Article X- Standing Rules

Standing rules may be approved by the Executive Board and the Secretary shall keep a record of the standing rules for future reference.

#### Article XI-Dissolution of membership

The organization may be dissolved with previous notice (14 calendar days) and a two-thirds vote of those present at the meeting.

Upon the dissolution of the organization, assets shall be distributed for one or more exempt purposes within the meaning of section 501(c)(3) of the Internal Revenue Code or corresponding section of any future federal tax code, or shall be distributed to the federal government, or to a state or local government for a public purpose. Any such assets not disposed of shall be disposed of by the Court of Common Pleas of the county in which the principal office of the organization

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 XII-Amendments

These bylaws may be amended at any regular meeting of the organization by a two-thirds vote of the members present and voting, provided that notice of the proposed amendment shall have been given at the previous meeting.

## Article XIII – 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.

- a. 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.
- b. Financial Interest. A person has a financial interest if the person has, directly or indirectly, through business, investment, or family:
  - i. An ownership or investment interest in any entity with which the organization has a transaction or arrangement;
  - ii. A compensation arrangement with the organization or with any entity or individual with which the organization has a transaction or arrangement; or
  - iii. 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 Section 3b, 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.

- a. 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 who are considering the proposed transaction or arrangement.
- b. 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 whether a conflict of interest exists.

- c. Procedures for Addressing the Conflict of Interest.
  - i. 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.
  - ii. 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.
  - iii. 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.
  - iv. 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.
- d. Violations of the Conflict of Interest Policy.
  - i. 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.
  - ii. If, after hearing the member's response and after making further investigation as warranted by the circumstances, the governing board or committee determines that 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:

- a. 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 board's or committee's decision as to whether a conflict of interest in fact existed.
- b. 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.

- a. 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.
- b. 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.
- c. 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 that such person:

- Has received a copy of the conflict of interest policy;
- Has read and understood the policy;
- Has agreed to comply with the policy; and
- Understands that the organization is charitable and that in order to maintain its federal tax exempt status it must engage primarily in activities which accomplish one or more of its tax exempt purposes.

Section 7. Periodic Reviews. To ensure that 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:

- a. Whether compensation arrangements and benefits are reasonable, are based on competent survey information, and are the result of arm's length bargaining.
- b. 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 an excess benefit transaction.

Section 8. Use of Outside Experts. When conducting the periodic reviews as provided for in Section 7, the organization may, but need not, use outside advisers. If outside experts are used, their use shall not relieve the governing board of its responsibility for ensuring that periodic reviews are conducted.

The Wilson Elementary PTO, Inc bylaws were approved by the general membership on March 13, 2018.

President \_\_\_\_\_  
Shelley Krocka-Jourdan

Vice-President \_\_\_\_\_  
Michelle Moderson

Secretary \_\_\_\_\_  
Tina Schroeder

Treasurer \_\_\_\_\_  
Amy Gunderson