Bylaws of Gault Parent Teacher Organization

Article I – Name

The name of the organization shall be Gault Parent Teacher Organization.

Article II – Purpose

This organization is organized and will be operated exclusively for charitable and educational purposes within the meaning of section 501(c)(3) of the Internal Revenue Code. Specifically, this corporation is organized to:

a) Advance the education of Gault Elementary School's students.

b) Enhance the educational facilities and opportunities for the students of Gault Elementary School by providing resources and opportunities not provided for in the school district's budget.

c) Promote volunteer programs and resources for Gault Elementary School.

d) Sponsor educational and community-building programs and events for the benefit of all Gault Elementary School students.

e) Conduct fund-raising activities for the support of the above named purposes.

Article III – Members

Section 1. Any parent, guardian, or other adult standing in loco parentis for a student at the school may be a member and shall have voting rights. The principal and any teacher or staff member employed at the school may be a member and shall have voting rights.

Section 2. There will be no membership dues.

Article IV – Officers and Elections

Section 1. Officers. The officers shall be a president, vice president, executive vice president, secretary, treasurer, assistant treasurer and ELAC liasion.

a. **President.** The president shall preside over meetings of the organization and the executive board, serve as the primary contact for the principal, serve as the contact person for any member of the organization suggesting an agenda item and work with the executive board to set the agenda for organization meetings, support all committee chairs and scheduled events, serve as PTO spokesperson at school events, serve as liason between the PTO and the principal, school staff, and other schools' parent groups, monitor the monthly budget reports, and oversee all PTO presence in social media and the organization's email listserve.

b. **Vice President.** The vice president shall assist the president as needed and carry out the president's duties in his or her absence or inability to serve. The vice president shall also advise the organization on matters pertaining to the organization's bylaws and on parliamentary procedure as laid out in Robert's Rules of Order, and serve as meeting time-keeper for organization meetings.
c. **Executive Vice President.** The executive vice president shall assist the president and vice president as needed and take and record meeting minutes in the absence of the secretary.
d. **Secretary.** The secretary shall take and record minutes of the executive board meetings and organization meetings, prepare the agenda, handle correspondence, distribute notices of meetings to the membership, and ensure that the organization's insurance policies are renewed and current. The secretary shall also keep all records of the organization including minutes, bylaws, standing rules, membership lists, and other necessary records.
e. **Treasurer.** The treasurer shall receive and deposit 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. The treasurer shall present monthly financial reports at the organization meetings and make a full report at the end of the year. The treasurer shall maintain the general ledger showing all financial transactions of the organization, reconcile the bank statements monthly, and ensure that all tax and other required filings are filed on time with the IRS and state agencies, and maintain copies of all financial documents of the organization including tax returns and other official filings. The treasurer shall also, with input from the executive board, prepare the proposed budget report yearly for presentation to the membership.
f. **Assistant Treasurer.** The assistant treasurer shall assist the treasurer by organizing and distributing the cash boxes as needed for organization events, collecting funds raised at organization events, assisting in the preparation of bank deposits including photo-copying checks before depositing, and assisting the treasurer as needed in the treasurer's report preparation and record keeping duties.
g. **ELAC Liaison.** The ELAC liaison shall serve as the primary contact and communication link between the school's ELAC parent group, the school's Spanish-speaking parents, and the Parent Teacher Organization. The ELAC liaison shall assist the other officers and committee chairs with coordination and communication with Spanish-speaking parents and bring ideas from Spanish-speaking parents to the executive board.

Section 2. Nominations and Elections. Elections will be held the second to last meeting of the school year. The nominating committee shall select a candidate for each office and present the slate 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 voice vote if a slate is presented. If more than one person is running for office, a ballot vote shall be taken.

Section 3. Eligibility. Members are eligible for office if they are members in good standing at least 14 calendar days before the nominating committee presents its slate.

Section 4. Terms of Office. Officers are elected for one year and may serve no more than two (2) consecutive terms in the same office. Each person elected shall hold only one office at a time.

Section 5. Vacancies. If there is a vacancy in the office of president, the first vice president will become the president. At the next regularly scheduled meeting, a new first 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 regularly scheduled meeting.

Section 6. Removal from Office. Officers can be removed from office with or without cause by a two-thirds vote of those present (assuming a quorum) at a regular meeting where previous notice has been given.

Article V – Meetings

Section 1. Regular Meetings. The regular meeting of the organization shall be on the second Tuesday of each month during the school year at 6:00 p.m. or at a time and place determined by the executive board at least one month before the meeting. The annual meeting will be held at the April regular meeting. 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 2. 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 secretary. Previous notice of the special meeting shall be sent to the members at least 10 days prior to the meeting, by flyer and phone calls.

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

Article VI – Executive Board

Section 1. Membership. The Executive Board shall consist of the officers, principal, and the teacher representative appointed by the principal.

Section 2. Duties. The duties of the Executive Board shall be to transact business between meetings in preparation for the general meeting, create standing rules and policies, create standing and temporary committees, prepare and submit budget to membership, approve routine bills, and prepare reports and recommendations to the membership.

Section 3. Meetings. Regular meetings shall be held monthly, on the same day and the same time each month, to be determined by the board, Special meetings may be called by any two board members, with 24 hour notice.

Section 4. Quorum. Half the number of board members plus one constitutes a quorum.

Article VII – Committees

Section 1. Membership. Committees may consist of members and board members, with the president acting as an ex officio member of all committees.

Section 2. Committee Formation. The board may appoint committees as needed.

Article VIII – Finances

Section 1. A tentative budget shall be drafted for the upcoming school year and presented for discussion at the final organization meeting each year. The tentative budget shall then be presented for approval by a majority vote of the members present at the first meeting in the fall.

Section 2. The treasurer shall keep accurate records of any disbursements, income, and bank account information.

Section 3. The board shall authorize the payment of all bills within the limits of the budget previously adopted by the organization. The board shall also authorize the payment of other unbudgeted organization bills not to exceed a cumulative total of five hundred dollars between meetings of the organization. Any unbudgeted bills of the organization in excess of $500 must be authorized for payment by a majority vote at a general meeting of the organization.

Section 4. Two authorized signatures shall be required on each check. Authorized signers shall be the president, treasurer, executive vice president and assistant treasurer.

Section 5. The treasurer shall prepare a financial statement at the end of the year, to be reviewed and audited by the audit committee which is appointed annually by the executive board.

Section 6. Upon the 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 7. The fiscal year of the organization shall begin on July 1st and end on June 30^{th}.

Article IX – Parliamentary Authority

Robert's 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

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

Article XII – Amendments

These bylaws may be amended at any regular or special meeting, providing that previous notice was given in writing at the prior meeting and then sent to all members of the organization by the secretary. Notice may be given by postal mail, e-mail, or fax. Amendments will be a two-thirds vote of those present, assuming a quorum.

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 in 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.