

BYLAWS of Berkley Lake Elementary PTO

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ARTICLE I – NAME, DESCRIPTION & PURPOSE

Section 1: NAME – The name of the organization shall be Berkeley Lake ES PTO, Inc. (hereinafter the “PTO”). The PTO is located at 4300 South Berkeley Lake Road, Berkeley Lake, Georgia, 30096.

Section 2: DESCRIPTION – The PTO is a non-profit organization that exists for charitable, educational, and scientific purposes, including the making of distributions to organizations that qualify as exempt organizations under section 501(c)(3) of the Internal Revenue Code. The organization will remain noncommercial, nonsectarian and nonpartisan.

Section 3: PURPOSE – The purpose of the PTO is to:

1. Enhance the educational environment at Berkeley Lake Elementary through volunteer and financial resources.
2. Promote communication between the school administration, staff, parents and students.
3. Foster pride in Berkeley Lake Elementary throughout the community.

We will do this by working with Berkeley Lake Elementary and its supporting community to provide quality education for all children and youth and shall seek to participate in the decision-making process establishing school policy, recognizing that the legal responsibility to make decisions has been delegated by the people to boards of education, state education authorities and local education authorities. PTO Executive Board, committee chairs, committee volunteers and general members will conduct PTO operations in an ethical, professional, transparent and collaborative manner.

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ARTICLE II – MEMBERSHIP AND DUES

Section 1: Membership – 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 employed at the school may be a member and have voting rights. Members have one vote per household.

BLES PTO membership can be extended to the BLES community. Community members are non-voting. Community members who volunteer for PTO activities must understand the spirit of our policies, follow them and remain in good standing with Berkeley Lake Elementary School and the Gwinnet County Public School System.

Section 2: Dues – If any, will be established by the executive board. If dues are charged, a member must have paid his or her dues at least 14 calendar days before the meeting to be considered a member in good standing with voting rights.

Section 3: NONDISCRIMINATION – Berkeley Lake Elementary PTO shall not deny membership or membership privileges based on race, ethnicity, color, creed, religion, physical ability, gender, sexual orientation, age, national origin, or language.

Section 3: GENERAL PTO MEETINGS – General membership PTO meetings shall be held to conduct the business of the PTO. At least two meetings shall be held per year.

The Executive Board shall adopt procedures for notifying the general PTO membership at least ten days in advance of the date, time and location of each meeting. Procedures shall include at least:

- Posting of the notice in a general location accessible by all members
- Distributing notice by email to the last known email address of each general membership unit (Each member shall have the responsibility to ensure the PTO Executive Board has his/her current address/contact information to be notified of meetings and PTO communications.)

Section 4: VOTING – Each member in attendance at a PTO meeting is eligible to vote, one vote per household. Absentee or proxy votes are not allowed. Meetings must be conducted in person or via school broadcast.

The issues on which the votes of the general membership are required:

- To elect officers to the PTO Executive Board each year
- To approve the proposed budget presented by the Executive Board
- To amend the bylaws and policies of the PTO

A quorum in order to conduct business in any general PTO membership meeting 12 members

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ARTICLE III – OFFICERS

Section 1: EXECUTIVE BOARD– The Executive Board shall consist of the following officers:

1. President (two Co-Presidents are preferred)
2. Vice President(s) (at least two but not more than four)
3. Recording Secretary
4. Communications Secretary (or a position combining the duties of Recording Secretary and Communications Secretary into one)
5. Treasurer

Officer positions can be shared by up to two people. With shared positions, each individual shall have his/her own single vote. The exception to this is that there may not be a co-treasurer role.

Officer provisions:

1. All positions must be elected officers
2. Each officer shall be a member of the PTO
3. Individuals who have served on the Executive Board in some other capacity are eligible for the President position. An individual new to a Board role may only be eligible for a Co-President position alongside a more tenured Board member.
4. Only one member of a student's immediate family or guardianship can be elected to the Executive Board during a single school year
5. Each person elected can only hold one office at a time

The school principal, or his/her designee, shall be invited to attend meetings of the Executive Board held during the school year; however, the principal or his/her designee will not be voting members of the Executive Board. The school principal or his/her designee shall serve as the liaison between the Executive Board and the school teachers and staff.

Section 2: LIABILITY AND IDEMNITY

1. **Limitation of Liability.** Subject to the foregoing, no officer shall be liable for the acts, receipts, neglects, or defaults of any other officer; or for joining in any receipt or other act for conformity; or for any loss, damage, or expense happening to the PTO through the insufficiency or deficiency of title to any property acquired for or on behalf of the PTO; or for the insufficiency or deficiency of any security in or upon which any of the moneys of the PTO shall be invested; or for any loss or damage arising from the bankruptcy, insolvency, or tortuous acts of any person with whom any of the moneys, securities, or effects of the Association shall be deposited; or for any loss occasioned by any error of judgment or oversight on the part of the officer; or for any other loss, damage, or misfortune that shall happen in the execution of the duties of such office or in relation thereto; provided that nothing herein shall relieve any officer from the duty to act in accordance with law and the regulations thereunder or from liability for any breach thereof.
2. **Indemnity.** Subject to law and the Articles of Incorporation, the PTO shall indemnify an officer, a former officer or a person who acts or acted at the PTO's request as an officer of a body corporate of which the PTO is or was a shareholder or creditor, and such person's heirs and legal representatives, by insurance or other means, against all costs, charges, and expenses, including an amount paid to settle an action or satisfy a judgment reasonably incurred in respect of any civil, criminal, or administrative action or proceeding to which such person is made a party by reason of having been a PTO officer or such body corporate; provided that such person
 - 2.1. Acted honestly and in good faith with a view to the best interests of the PTO
 - 2.2. In the case of a civil, criminal, or administrative action or proceeding that is enforced by a monetary penalty, had reasonable grounds for believing that such conduct was lawful. The PTO shall also indemnify such person in such other circumstances as law permits or requires. Nothing in this bylaw shall limit the right of any person entitled to indemnity to claim indemnity apart from the provisions of this bylaw.

Section 3: TERM OF OFFICE – Candidates for Executive Board positions shall be nominated each spring. Candidates will be announced to the general PTO membership not less than 2 ways including

options such as: (no less than via PTO newsletter, PTO site publishing and PTO general membership meeting). The coming school term's board should be ratified by general PTO membership by the end of the current school term.

The vote shall be conducted by ballot. When there is only one candidate for an office, the ballot for that office may be dispensed with and election held by voice vote. A majority vote shall be required to ratify the Executive Board officer slate. Election activity takes place after the start of the second semester of the school year.

The term of office for all officers is one year, beginning immediately upon election, and ending upon officer election the following school year.

No general PTO member shall serve more than two consecutive one-year terms as an officer. No general member shall spend more than three consecutive one-year terms on the Executive Board in any capacity.

Exceptions to this rule:

1. An instance where a partial term precedes a full term due to filling a vacancy for an Executive Board member unable to complete his/her term of service
2. An instance where no eligible candidates are put forth to fulfil the officer positions set forth by the PTO bylaws

Section 4: QUALIFICATIONS – Any PTO member in good standing may become an officer of the PTO.

Section 5: ELECTIONS – A nominating committee consisting of one sitting officer and two members at large should be established by the President for securing one candidate for each office. The President may not sit on the nominating committee.

Only those individuals who are current members of this PTO and who have signified their consent to serve if elected shall be nominated for, or elected to, such office.

Section 6: DUTIES –

1. Executive Board
 - 1.1. Develop programs that advance the PTO's mission and purpose
 - 1.2. Establish and oversee the PTO's annual budget
 - 1.3. Establish, oversee, evaluate and adjust committees and Executive Board members that conduct the work of the PTO as established by these bylaws
 - 1.4. Actively seek membership volunteers to serve the school community
 - 1.5. Create fundraising programs
 - 1.6. Approve, by majority vote of the Board, unbudgeted expenditures of no more than \$2,500.
 - 1.7. Review, each year, the bylaws and policies of the PTO to ensure compliance and to guide strategic decisions
 - 1.8. Act in emergencies between meetings as needed
 - 1.9. Establish a review, by an ad hoc committee of current Executive Board members, of the operating bylaws and policies every three years
 - 1.10. Work collaboratively with the administration of Berkeley Lake Elementary on all projects and programs occurring within the school and/or on school grounds

- 1.11. Proactively communicate to the general membership and administration, faculty and staff of Berkeley Lake Elementary the activities and mission of the PTO
 - 1.12. Upon the expiration of his/her term, officers shall cease to hold the position that entitles them to be a member of the board and relieved of all duties and responsibilities therein; they shall relinquish all records, funds, books and other material pertaining to the position to the president within fourteen (14) days of their board service
2. President or Two Co-Presidents
 - 2.1. Preside at General PTO meetings and Executive Board meetings
 - 2.2. Serve as the official representative of the PTO
 - 2.3. Maintain all official records of the PTO
 - 2.4. Changed: Appoint a nominating committee or will otherwise direct the continual engagement of general membership and active committee volunteers for potential board service
 - 2.5. Be a signatory on all PTO financial accounts
 - 2.6. Upon leaving office, assist the incoming new Board in preparation of the initial budget and planning for the succeeding year
 - 2.7. Perform such other duties as may be provided for by these bylaws, prescribed by or directed by a vote of the Executive Board
3. Vice President
 - 3.1. Oversee the committee system of the PTO
 - 3.1.1. Bring recommendations to the Board to create or dissolve committees as necessary to carry out the mission and purpose of these bylaws
 - 3.1.2. Maintain terms of office of committee chairs to one (1) year or until the selection of a successor
 - 3.1.3. Receive a plan of work for managed committees and bring to the Executive Board for approval; no committee work shall be conducted without the approval of the Executive Board
 - 3.2. Assist the President and chair meetings in the absence of the President
 - 3.3. Upon leaving office, assist the incoming new Board in preparation of the initial budget and planning for the succeeding year
 - 3.4. Perform such other duties as may be provided for by these bylaws, prescribed by or directed by a vote of the Executive Board
4. Recording Secretary (*Can be combined with Communications Secretary Position)
 - 4.1. Record and distribute minutes of all Executive Board meetings and all General PTO meetings
 - 4.2. Distribute copies of the minutes to the Executive Board (either paper or electronically)
 - 4.3. Prepare agendas for official PTO meetings
 - 4.4. Hold historical records for the PTO – including having reference documents such as these bylaws and policies available at each meeting
 - 4.5. Determine the presence of a quorum at each meeting
 - 4.6. Upon leaving office, assist the incoming new Board in preparation of the initial budget and planning for the succeeding year
 - 4.7. Perform such other duties as may be provided for by these bylaws, prescribed by or directed by a vote of the Executive Board
5. Communications Secretary*

- 5.1. Manage communications and marketing for the PTO including, but not limited to PTO newsletters, email broadcasts, website, bulletin boards, etc.
 - 5.2. Upon leaving office, assist the incoming new Board in preparation of the initial budget and planning for the succeeding year
 - 5.3. Perform such other duties as may be provided for by these bylaws, prescribed by or directed by a vote of the Executive Board
6. Treasurer
- 6.1. Serve as custodian of the PTO's finances
 - 6.2. Collect revenue, document and process funds into the PTO banking account within 2 business days
 - 6.3. Make disbursements as authorized by the President or Executive Board in accordance with the budget adopted by the PTO
 - 6.4. Pay all reimbursements by check, never by cash
 - 6.5. Never sign a blank check
 - 6.6. Have checks or vouchers signed by two people: The Treasurer, a President or Co-President, or an alternate Executive Board member with bank account signing privileges
 - 6.7. Issue receipts for cash received, upon request
 - 6.8. Report financial activity every month
 - 6.9. Prepare year-end financial report
 - 6.10. Have accounts examined annually at the end of the school year as addressed in the financial policies section of these bylaws
 - 6.11. Maintain accurate records with the Georgia Secretary of State's Office regarding the PTO's incorporation status and pay all dues and fees related to incorporation in a timely manner
 - 6.12. Determine the gross receipts for the previous fiscal year and file the appropriate federal tax form(s) with the IRS by deadline
 - 6.13. Reconcile bank statements monthly and have the statements reviewed by a member of the Executive Board – this member shall not be related by marriage or other relationship
 - 6.14. Prepare and present Treasurer reports for all PTO Executive Board and general membership meetings
 - 6.15. Hold all financial records
 - 6.16. Upon leaving office, assist the incoming new Board in preparation of the initial budget and planning for the succeeding year
 - 6.17. Perform such other duties as may be provided for by these bylaws, prescribed by or directed by a vote of the Executive Board

Section 7: BOARD MEETINGS – The Executive Board shall meet* monthly during the school year, or at the discretion of the President.

A meeting at the discretion of the President shall always have present a quorum consisting of the President or Vice President (whoever is presiding) plus a minimum of one other Executive Board Member. The President shall be responsible for notifying the other members of the Executive Board as to the date, time and location of each called meeting of the Executive Board at least 72 hours in advance. The Executive Board can waive the advance notice requirement on a meeting-by-meeting basis. Any cancellation or change in the meeting time/date should be communicated three (3) days prior to the scheduled meeting time. This notice should take place in the agreed upon communication medium of choice by the officers at the beginning of the year.

* A simple majority vote of the members of the Executive Board is necessary to conduct the general business of the Executive Board. A majority of members of the Executive Board shall constitute a quorum for the transaction of business.

Section 8: REMOVAL – An officer can be removed from office for failure to fulfill his/her duties, after reasonable notice, by a majority vote of the Executive Board. Reasonable notice constitutes a minimum of three attempts to contact the officer via phone, email and written correspondence with specific reasons for the motion to remove the officer from his/her position. Board members may be given a 60-day probationary period to rectify the grievance.

Section 9: VACANCY – If a vacancy occurs on the Executive Board, if there is not a unanimous vote by Board on a replacement, the President, or a Co-President, may appoint a PTO member to fill the vacancy, for the remainder of the officer's term.

If the office of President becomes vacant for the remainder of a term, a Vice President shall assume the office. A new Board member to fill that VP vacancy would be voted in by the Executive Board.

In the event any other elected officer is unavailable to complete his or her term of office, the Executive Board may appoint a member of the eligible membership to fill the position for the remainder of the term. If there are not enough Executive Board members to constitute a quorum, any remaining Executive Board member shall call a meeting of the general membership to hold new elections for all open positions within thirty days of the vacancies.

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ARTICLE IV – FINANCIAL POLICIES

Section 1: FISCAL YEAR - The fiscal year of the PTO begins September 1 and ends August 31 of the following year.

Section 2: TAX STATUS AND FORMS – the PTO is organized exclusively for charitable, educational or scientific purposes, within the meaning of Section 501(c)(3) of the Internal Revenue Code (or corresponding section of any future Federal Tax Code.)

The PTO is required to register with the IRS when the first 990 forms is filed.

The PTO is required to file a 990N or 990EZ regardless of gross receipts. The appropriate 990 is due the 15th day of the 5th month after the close of the fiscal year. * Failure to file a 990 for three (3) consecutive years will result in the loss of tax exempt status.)

Section 3: BUDGET – The PTO Executive Board will prepare a budget and present it to the general membership each year.

Section 4: DEBTS – The PTO shall be financially responsible for any debts incurred by the PTO.

Section 5: BANKING - All funds shall be kept in a checking account in the name of Berkeley Lake ES PTO, Inc., requiring two signatures of the Executive Board and held at a local financial institution. Signatories must be named and given instruction within one (1) month of acquiring authorized signatory responsibility.

Section 6: TEMPORARY ADVANCES

1. In extreme circumstances, PTO members coordinating PTO-sponsored events or activities may request a temporary advance for budgeted PTO expenditures in the form of cash or check. Such requests may be granted at the discretion of the Executive Board. The requesting PTO member must complete a Request for Funds Form, available on the PTO website, to request a temporary advance. This form must be pre-approved by both the President/Co-President and Treasurer or the full Executive Board for amounts less than \$250. All advances over \$250 must be approved by the full Executive Board. (If the President/Co-President or Treasurer is the member in need of the cash advance for less than \$250, then an additional member of Executive Board shall also approve the temporary advance.) The amount of a temporary advance should be based on the total cost estimate of expenditure and should not exceed the dollar amount budgeted for the expenditure.
2. When the expenditure is paid, the requesting PTO member should obtain a receipt and submit the receipt along with a completed Advance Settlement Form to settle and document the actual expense with ten (10) days of paying the expenditure. If actual expense is less than the initial advance, a refund for the difference must be promptly submitted with the completed Advance Settlement Form to the Treasurer. If the actual expense is more than the advance, then the PTO Treasurer shall issue a check to the requesting PTO member to reimburse him/her for the excess amount spend, provided such amount is within the approved budget for the item.

Section 7: REPORTING - All financial activity shall be recorded in a manual or computer-based accounting system. The Treasurer shall reconcile the account(s) monthly and report all financial activity monthly. The PTO shall arrange an independent review of its financial records each year as outlined in these bylaws.

Section 8: ENDING BALANCE - The organization shall leave a minimum of \$2,000.00 in the treasury at the end of each fiscal year.

Section 9: CONTRACTS - Contract signing authority is limited to the President or the President's designee.

Section 10: FEES – A charge of \$35 will be assessed for any check written to the PTO that is returned due to insufficient funds. Fees are non-refundable.

Section 11: PROHIBITED INUREMENT – No part of the assets of the PTO shall inure to the benefit of, or be distributable to its members, trustees, officer or other private persons, except that the Organization shall be authorized and empowered to pay reasonable compensation for services rendered (the member of the Executive Board shall serve without compensation) and make payments and distributions in furtherance of the Section 501(c)(3) purposes. No substantial part of the activities of the Organization shall be the carrying on of propaganda, or otherwise attempting to influence legislation, and the Organization will 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.

Section 12: FINANCIAL REVIEWS – An annual financial review shall be conducted. A financial review consists of a review of the PTO financial transaction records over the past one-year, PTO fiscal year.

The purpose of the financial review is:

1. Certify the accuracy of the books and records of the PTO
2. To assure the membership that the PTO resources and funds are being managed in accordance with the mission and policies set forth in these bylaws, which are approved by the general membership

The financial review shall take place at the end of the school year. A copy of the findings shall be submitted to the Executive Board and the general membership by the first general membership meeting of the school year. The results should be signed, dated and included in the official minutes taken by the recording secretary.

An additional financial review or audit shall be performed upon vacancy of the treasurer's position before the new officer assumes his/her duties, or upon the request of a member of the PTO or an Executive Board officer.

Financial reviews and audits shall be conducted by an independent auditor or by an audit committee of no fewer than three (3) Executive Board members. The audit committee shall be selected by the Executive Board no later than two weeks prior to the end of the school year. If an independent auditor is selected to conduct the financial review or audit, the audit committee shall oversee the work of the selected auditor. A member of the audit committee or the auditor shall report the review or audit findings to the Executive Board. Additionally, the person(s) completing the financial review or audit shall complete the PTO Audit/Financial Review Form. The audit committee members and/or the auditor shall not be related to any signees on the checking account by marriage or any other relationship.

The outgoing officers cannot sign checks for the PTO after the books are closed for the financial review. Expenditures during this time should also be limited to those of an emergency nature.

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ARTICLE V – BYLAW AMENDMENTS

Amendments to the bylaws may be proposed by any PTO member. Amendments presented at a PTO meeting shall be considered for voting at a subsequent meeting. Two-thirds (2/3) approval of all members present and voting is required to adopt an amendment to the Bylaws.

Votes on any amendment to the bylaws and policies of the PTO may be taken only in person or via school broadcast at an advertised general meeting or specially-called membership meeting by the PTO Executive Board.

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ARTICLE VI - DISSOLUTION

The PTO shall be maintained as a tax-exempt organization pursuant to Section 501(c)(3) of the Internal Revenue Code (the “Code”). In the event of dissolution of the PTO, any funds or residual assets remaining shall be donated to Berkeley Lake Elementary School or other exempt organization(s) as described in sections 501(c)(3) of the Code or corresponding sections of any prior or future law, or to the Federal, State or local government for exclusive public purpose.

Notwithstanding any other provisions of these articles, the PTO will not carry on any activities not permitted to be carried on by an entity exempt from Federal Income Tax under Section 501(c)(3) of the Code or any future United States Revenue law. The PTO is organized exclusively for charitable, educational and scientific purposes, including, for such purposes the making of distributions to organizations under Section 501(c)(3) of the Internal Revenue Code (or the corresponding provision of any future United States Internal Revenue Law).

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ARTICLE VII - MEDIATION

If a dispute arises out of or relates to a general member’s participation in the PTO, and if the dispute cannot be settled through negotiation, the parties agree first to try in good faith to settle the dispute by mediation administered by the American Arbitration Association under its Commercial Mediation Procedures before resorting to arbitration, litigation, or some other dispute resolution procedure.

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ARTICLE VIII – 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 Executive Board members, VP or committee member 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 organization.

Section 2: DEFINITIONS

1. **Interested Person.** Any Executive Board member, principal or member of a committee with governing board-delegated powers who has a direct or indirect financial interest, as defined below, is an interest person.
2. **Financial Interest.** A person has a financial interest if the person has, directly or indirectly, through business, investment or family:
 - 2.1. An ownership or investment interest in any entity with which the organization has a transaction or arrangement;
 - 2.2. A compensation arrangement with the organization or with any entity or individual with which the organization has a transaction or arrangement; or
 - 2.3. 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 non-insubstantial.

A financial interest is not necessarily a conflict of interest. Under these bylaws, a person who has a financial interest may have a conflict of interest only if the Executive Board 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 attend an Executive Board meeting to disclose all material facts the Board and members of committees with governing board-delegated powers who are 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 interested person, he/she shall leave the Board meeting while the determination of a conflict of interest is discussed and voted upon. The remaining Executive Board members shall decide whether a conflict of interest exists.
3. **Procedures for Addressing the Conflict of Interest.**
 - 3.1. An interested person may make a presentation at the Executive Board 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.

- 3.2. The President/Co-Presidents shall, if appropriate, appoint a disinterested person or committee to investigate alternatives to the proposed transaction or arrangement.
- 3.3. After exercising due diligence, the Executive Board 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.
- 3.4. If a more advantageous transaction or arrangement is not reasonably possible under circumstances not producing a conflict of interest, the Executive Board shall determine by a majority vote of the disinterested officers, 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 Conflict of Interest Policy

- 4.1. If the Executive Board or any 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 members an opportunity to explain the alleged failure to disclose.
- 4.2. If, after hearing the member's response and after making further investigation as warranted by the circumstances, the Executive Board 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 AND PROCEEDINGS – The minutes of the Executive 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 Executive Board's decision as to whether a conflict of interest in fact existed.
2. The names of the persons where we 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 Executive 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 Executive Board or any committee, whose jurisdiction includes 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 Executive Board member, Principal and member of a committee with governing board-delegated powers shall annually sign a statement which affirms that such person:

1. Has received a copy of the conflict of interest policy
2. Has read and understood the policy
3. Has agreed to comply with the policy
4. Understand that the organization is charitable and that in order to maintain its feral 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 consistent 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 may, at a minimum, include the following subjects:

1. Whether compensation arrangements and benefits are reasonable, are based on competent survey information and are 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 the inurement, impermissible private benefit or an excel benefit transaction.

Section 8: USE OF OUTSIDE EXPERTS – When conducting the periodic reviews as provided for in these bylaws, 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.

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ARTICLE IX - PARLIAMENTARY AUTHORITY

PTO meetings and procedures shall be guided by Roberts Rules of Order (Revised) for parliamentary procedure, except as otherwise provided by these bylaws.

These bylaws were adopted on August 23, 2018, as voted by the general membership.

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