

WHITLOW ELEMENTARY SCHOOL PTO, INC. BYLAWS  
Amended March 25, 2022

Whitlow Elementary School  
3655 Castleberry Road  
Cumming GA 30040  
Forsyth County

**These bylaws were voted upon, passed and amended on the 25th of March, 2022.**

**Signed:** \_\_\_\_\_  
**(PTO President, Katie Hildret)**

**These bylaws were amended and voted upon on ...**

**Signed:** \_\_\_\_\_  
**(PTO President, Katie Hildreth)**

**Whitlow Elementary Bylaws Index**

	<b>Page</b>
<b>Article I:</b> Name, Description, and Purpose 2	
<b>Article II:</b> Membership	2
<b>Article III:</b> Officers and Elections	2-4
<b>Article IV:</b> Meetings	4-5
<b>Article V:</b> Executive Board 5	
<b>Article VI:</b> Committees	5
<b>Article VII:</b> Finances	5-6
<b>Article VIII:</b> Parliamentary Authority	6
<b>Article IX:</b> Standing Rules	6
<b>Article X:</b> Dissolution	6
<b>Article XI:</b> Amendments	6
<b>Article XII:</b> Conflict of Interest Policy 6-9	

## WHITLOW ELEMENTARY SCHOOL PTO, INC. BYLAWS

### ARTICLE I: NAME, DESCRIPTION, AND PURPOSE

**Section 1: Name.** The name of the organization shall be the **Whitlow Elementary School PTO, Inc.**

**Section 2: Description.** The Whitlow Elementary School Parent Teacher Organization (PTO), is a nonprofit organization that exists for charitable, educational, and scientific purposes, including the making of distributions to organizations that qualify as exempt organizations under 501(c)(3) of the Internal Revenue Code.

**Section 3: Purpose.** The purpose of the Whitlow Elementary School PTO is to enhance and support the educational experience at Whitlow Elementary School, to develop a closer connection between the school and home by encouraging parent involvement, and to improve the environment at Whitlow Elementary School through volunteer and financial support.

### ARTICLE II: MEMBERSHIP

**Section 1:** Any parent, guardian, or other adult standing in loco parentis for a student at the school may become a PTO member and upon membership shall have voting rights. The principal, teachers and staff employed at the school may also become members and upon joining have voting rights. In addition, extended family members such as grandparents, great grandparents, aunts, and uncles shall be eligible to join the PTO as well.

**Section 2:** Each member of this PTO shall pay annual dues as determined by the executive board. A member must have paid his or her dues to be considered a member in good standing with voting rights.

**Section 3:** Each member of this PTO shall pay **annual dues of \$10.00** to the organization.

### ARTICLE III: OFFICERS AND ELECTIONS

**Section 1: Officers.** The Executive Board for this PTO shall consist of the following officers: **one (1) President or two (2) Co-Presidents, Four (4) Vice President(s), one (1) Secretary, Treasurer and Parliamentarian** (if desired by the current board and as appointed by the president). Of the four (4) Vice Presidents, one (1) shall be designated as Co-Vice President of Hospitality. The school Principal, or his/her designee, is a voting member of the Executive Board. The Board of Directors shall include the Executive Board, Committee Chairs and Directors.

- a. **President / Co-Presidents.** The President/Co-President shall preside over meetings of the organization and Executive Board, 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. The President/Co-President shall appoint a Parliamentarian who shall serve at all Executive Board, Board of Directors and General Membership meetings. The Parliamentarian shall not vote on any question except in case of a ballot vote. The President/Co-President will be a signatory on all financial accounts for the PTO. This includes signing and executing all contracts, agreements or other obligations in the name of the PTO as authorized by the Board of Directors or the Executive Board. The President/Co-President will perform such other duties as may be provided for by

these bylaws, prescribed by the parliamentary authority, or directed by the Executive Board or the Board of Directors.

**b. Vice President(s).** The Vice President(s) shall assist the President and carry out the President's duties in his or her absence or inability to serve. The Vice President(s) perform such other duties as may be provided for by these bylaws, prescribed by the parliamentary authority, or directed by the President, the Executive Board or the Board of Directors. The Vice President(s) will also help oversee the committee structure of the PTO. **VP Membership, VP School Resources, VP Fundraising, VP Family Engagement**

**c. Secretary.** The secretary shall keep all records of the organization, take and record minutes, prepare the agenda, handle correspondence, and send notices of meetings to the membership. The Secretary also keeps a copy of the minutes, bylaws, rules, membership list, and any other necessary supplies, and brings them to meetings. The Secretary must distribute the minutes within two business days of the meeting to the Board of Directors. The Secretary will perform such other duties as may be provided for by these bylaws, prescribed by the parliamentary authority, or directed by the President, the Executive Board or the Board of Directors.

**d. Treasurer.** The Treasurer shall receive all funds of the organization, keep an accurate record of receipts and expenditures either in a manual or computer-based accounting program, and pay out funds in accordance with the approval of the Executive Board. The Treasurer will make disbursements as authorized by the President, or Board of Directors of Whitlow Elementary School PTO in accordance with the budget adopted by this local PTO. **The Treasurer will have all checks signed by two (2) people.** Individuals authorized to sign checks shall not be related to each other by marriage or any other relationship. The bills of Whitlow Elementary PTO must be paid by check. The Treasurer will ensure deposits from fundraisers and other sources of income are made within five (5) business days. No funds from Whitlow Elementary School PTO shall be deposited into a personal account. The Treasurer will reconcile the bank statements monthly and have the statements reviewed, signed and dated by a PTO member. This PTO member shall not be related to the Treasurer by marriage or other relationship. 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 reports will be sent to Forsyth County Schools (FCS) Finance Department. The Treasurer will also have the accounts examined annually at the end of the school year or upon the change of Treasurer by an auditor or auditing committee of not fewer than three members. The Treasurer will perform such other duties as may be provided for by these bylaws, prescribed by the parliamentary authority, or directed by the President, the Executive Board or the Board of Directors.

**e. Parliamentarian.** The Parliamentarian shall have an understanding of parliamentary procedure according to Robert's Rules of Order, Newly Revised, and ensure all organization meetings are conducted in this manner. The Parliamentarian shall be responsible for updating any voted upon bylaw changes following an Executive Board vote. The Parliamentarian shall be responsible for ensuring that Executive Board Meetings follow the agreed upon agenda. The Parliamentarian is to maintain a current copy of the organization's bylaws. The Parliamentarian/Historian shall be a member of the Executive Board.

**f. Member at Large-** appointed by Principal, Faculty Representative or President, serves to get input, provide feedback on behalf of the PTO, may chair or support events/initiatives and may attend all Board Meetings.

**Section 2. Nominations and Elections.** Elections will be held in **March** at a General Membership meeting. The nominating committee shall select a candidate for each office and present the slate at a meeting held one month prior to the election. The slate must be posted for the general membership to

view. 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 an office, a ballot vote shall be taken.

- a. There shall be a **nominating committee composed of three (3) members** (must be an uneven number) and alternates who shall be elected by this PTO at a regular membership meeting at least one month prior to the election of officers.
  - i. All members of this committee shall be a member of the PTO.
  - ii. The committee elects it's own chair.
  - iii. The nominating committee shall nominate an eligible person for each office to be filled and report its nominees at the regular general membership meeting in April at which time additional nominations may be made from the floor.
  - iv. 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.
  - v. The president is not eligible for election to this nominating committee.
  - vi. The principal is eligible to serve if elected.
- b. The slate of proposed officers shall be posted in the school office at least 10 days prior to the election meeting.

**Section 3. Eligibility.** Members are eligible for office if they are members in good standing

**Section 4. Terms of Office.** Officers are elected for one (1) year and may serve consecutive terms in the same office. Each person elected shall hold only one office at a time. The officers shall assume their official duties following the close of the school year, or June 1<sup>st</sup> through May 31<sup>st</sup>.

**Section 5. Vacancies.** If there is a vacancy in the office of president, the vice president (1<sup>st</sup>) will become the president. A vacancy occurring in any office shall be filled for the unexpired term by a person elected by a majority vote of the Board of Directors, notice of such election having been given to the Board of Directors.

**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. Failure to attend two Executive Board meetings may, at the option of the Executive Board, be grounds for removal from office.

## **ARTICLE IV: MEETINGS**

**Section 1: Planning Meeting.** Planning meeting shall be held before school opens with all board members. At the meeting, discuss:

- A. **Calendar of Events**
- B. **Committees without chairs and if the function will continue at the school**
- C. **Budget**
- D. **Fundraising for the school year**
- E. **County PTO functions & involvement**
- F. **Determine based on the PTO Officers and Principal what day of the month and time Board meetings will be held throughout the year**

**G. Schedule at least 2 PTO General Meetings in conjunction with a school events**

**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.

**Section 3. Quorum.** The quorum shall be 5 members of the organization.

**ARTICLE V: EXECUTIVE BOARD**

**Section 1. Membership.** The Executive Board shall consist of the Officers, and the Principal. The Executive Committee consists of the Executive Board and our standing committee chairs.

**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 a budget to the 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 at the same time each month, to be determined by the board. Special meetings may be called by any two (2) board members, with a minimum of 24 hours notice.

**Section 4. Quorum.** Half the number of Executive Board Members plus one constitutes a quorum.

**ARTICLE VI: COMMITTEES**

**Section 1. Membership.** Committees may consist of members and board members, with the President/Co-President acting as an ex officio member of all committees.

**Section 2. Additional Committees.** The board may create or dissolve committees, as they deem necessary, for the purposes of this PTO.

**Section 3. Term.** The term of an office of a committee chairperson shall be one (1) year or until the selection of a successor. The chairman shall assume their official duties following the close of the school year, or from June 1<sup>st</sup> through May 31<sup>st</sup>.

**Section 4. Plan of Work.** The chair of each committee shall present a plan of work to the Executive Committee for approval. No work shall be undertaken without the approval of the Executive Committee.

**ARTICLE VII: FINANCES**

**Section 1.** A tentative budget shall be drafted over the summer for upcoming school year and approved by a majority vote of the members present at the first fall meeting.

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

**Section 3.** The Executive Board shall approve all expenses of the organization.

**Section 4.** Two authorized signatures shall be required on each check. Authorized signers shall be the President/Co-presidents and Treasurer with a third member as emergency signor.

**Section 5.** The Treasurer shall prepare a financial statement at the end of the year, to be reviewed by an auditor or the Audit Committee. A copy of the final audit will be sent to the Forsyth County Schools' Finance Department.

**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 this PTO shall begin on **July 1** and end on **June 30**. The fiscal year is a twelve-month period used for filing the appropriate 990 and is registered with the IRS when the first 990 is filed. This PTO must file a 990 N or 990 EZ regardless of gross receipts. The appropriate 990 is due the 15<sup>th</sup> day of the 5<sup>th</sup> month after the close of the fiscal year.

#### **ARTICLE VIII: PARLIAMENTARY AUTHORITY**

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

#### **ARTICLE IX: 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 X: DISSOLUTION**

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

#### **ARTICLE XI: AMENDMENTS**

These bylaws may be amended at any board, regular or special meeting, provided that previous notice was given in writing 10 days prior 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 approved by a two-thirds vote of those members present, assuming a quorum.

#### **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.**

**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.