

BYLAWS and CONFLICT OF INTEREST POLICY
of the
WASHINGTON TIGER PTO, INC.
A 501©3 Organization
Approved January 1, 2023

BYLAWS

Article I – Name & Description

The name of the organization shall be the “Washington Tiger PTO, Inc.”, hereinafter referred to as Washington PTO. The Washington PTO is located at 3500 Prais Street, Stevens Point WI 54481

Article II - Description

The Washington 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.

Article III – Purpose

The Washington PTO is organized for the purpose of supporting the education of children at Washington Elementary School by fostering relationships among the school, parents, and teachers and to support the mission and vision of the school and school district.

Article IV – Membership and Dues

Membership shall be automatically granted to all parents and guardians of Washington students, plus all staff at Washington School. There are no membership dues. Members have voting privileges, one vote per household.

There shall be no proxy voting for any election or business conducted by the organization.

No part of the earnings of this organization shall be distributed to the members for personal gain.

Article V – Officers and Duties of Officers

Officers. The Officers shall consist of an elected President, Vice President, Secretary, and Treasurer. Positions may be shared between two individuals, thus acting equally as Co-Presidents, Co-Vice Presidents, and Co-Secretaries. There shall not be a Co-Treasurer.

Each officer shall be an approved School District Volunteer with up-to-date volunteer form on file with the school office.

President.

- To prepare agendas in cooperation with the principal prior to the meeting.
- To convene meetings.
- To preside at meetings.
- To facilitate any group discussions.
- To call for members of committees.
- To review meeting minutes.
- To work closely with the principal in matters that relate to the PTO.
- To make presentations to various groups and school board, if requested.
- To orient the new President.
- To plan the annual calendar.

Vice President.

- To serve as a PTO Board liaison to all PTO group committees.
- Act as an assistant to the President.
- Performs duties of the President in the absence of that officer.
- Coordinate special projects as they arise.

Secretary.

- To attend all meetings and record proceedings and votes of the PTO.
- To submit minutes of the meetings to the Principal, President, and general membership prior to the next scheduled meeting.
- To assist the President in handling any necessary correspondence.

Treasurer.

- To receive, process, and deposit all PTO monies.
- To keep an accurate record of receipts and expenditures.
- Maintain an adequate paper trail for EVERY transaction.
- To make payments as authorized by the:
 - Approved PTO budget
 - Approved by the PTO Executive Board
 - PTO membership vote
- To report financial position at PTO meetings, including:
 - Current balances of all accounts

- Monthly reconciliation of all account activity
- Year-to-Date performance against plan
- To reconcile checking account monthly.
- To provide timely and relevant financial information to support financial decision-making.
- To consistently apply and follow all financial control policies.
- To coordinate and present annual budget for approval each May for the following school year.
- Maintain and file all state and federal form including tax returns, incorporation documents and appropriate 501©3 paperwork.

Article VI – Elections, Removals and Vacancies

Section 1. Nominations and Elections

- Elections will be held at the May Meeting
- Nominations may be made from the floor
- Voting shall be by voice vote if only one person is nominated. Voting shall be by voice vote If more than one person is running for an office, a ballot vote shall be taken. Ballots shall be destroyed at the end of the voting.

Section 2. Terms of Office

Officers are elected for 2 years and may serve no more than three (3) consecutive terms in the same office. President and Secretary shall be voted in even years, Vice President and Treasurer shall be odd years.

Section 5. Removal From Office.

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

Section 6. Vacancies.

If there is a vacancy in the office of president, 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.

Article VII – Executive Board

Section 1. Members

The Executive Board shall consist of the Officers, the School Principal, and two Teacher Representatives that can rotate monthly.

Section 2. Duties

Develop the PTO's annual budget, establish and oversee committees to conduct the work of the PTO, establish fundraising programs, approve by majority vote of the Executive Board any unbudgeted expenditures not to exceed \$500.00 and transact business between meetings.

Article VIII – Meetings

Section 1. Regular Meetings

The Washington PTO Shall meet at a minimum of once per school quarter. Meeting dates and times are to be set by the executive board.

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 e-mail and phone calls.

Section 3. Annual Meeting

The annual meeting will be held at the May regular meeting. The annual meeting is for receiving reports, electing officers, and conducting other business that should arise.

Section 4. Quorum

The quorum shall consist of at 4 Members of the Executive Board 4 non-executive boards members of the organization.

Section 5. Notification of Meetings. The secretary will notify the members of the meetings via email at least one week prior to the meeting.

Article IX – Finances

Section 1. Fiscal Year

The fiscal year shall Start on July 1st and end June 30th the following year

Section 2. Budget

A tentative budget shall be drafted in spring for the following school year and approved at the annual meeting by a majority vote of the members present.

Section 3. Checks

All checks over \$500 must be signed by 2 (two) authorized signatures. Authorized signers shall be the president, vice president, treasurer, and principal. Treasurer is to maintain the check book.

Section 4. Debit Card

To be used exclusively by the PTO President and Treasurer for the express purpose of making on-line purchases on behalf of the PTO where a credit card is required. Treasurer is to maintain the card.

Section 5. Income

All funds raised for the PTO must be counted and documented by two people, and then submitted to the PTO Treasurer within 10 days of receipt. All funds received by the Treasurer must be deposited into the PTO bank account as soon as is feasible by the Treasurer. Separate deposit receipts should be maintained for funds received from each unique fundraising event.

Section 6. Expenses

Reimbursements for all expenses shall be made only after

receipts for the expenditures have been audited, documented, and approved by the PTO Treasurer. Reimbursement requests should be submitted to the PTO Treasurer within 30 days of the incurred expense or by three weeks prior to the end of the fiscal year, whichever comes first, and must be accompanied by a receipt.

Section 7. Non-Budgeted Requests

Monetary requests for non-budgeted items may be submitted to the PTO Executive Committee via email to be added to the next monthly PTO meeting agenda. A vote for approval of the monetary disbursement shall be taken at the next scheduled meeting of the PTO.

Section 8. Savings Account

At the end of the Fiscal year, all checking account monies over \$5,000 shall be transferred to a savings account or money market account to maintain liquidity in the event of a shortage of fundraising ability.

Article X – Parliamentary Authority

Robert's Rules of Order shall govern meetings when they are not in conflict with the organization's bylaws or any other special/ standing rules.

The order of business shall be:

1. Call to Order
2. Introduction of Guests and Prospective Members
3. Reading and Approval of the Minutes of the Previous Meeting
4. Report of the Officers
5. Report of the Committees
6. Unfinished Business
7. New Business
8. Election of Officers (If Any)
9. Announcements
10. Adjournment

Article XI – Dissolution

In the event of dissolution of the Washington PTO, any funds remaining shall be donated the Washington Elementary School, 3500 Prais Street, Stevens Point WI 54481

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, email, hard copy, or fax. Amendments will be approved by two thirds vote of those present.

CONFLICT OF INTEREST POLICY

Article I – Purpose

The purpose of this conflict-of-interest policy is to protect this tax-exempt organization's (Washington Tiger PTO, Inc. hereafter called "Washington PTO") interest when it is contemplating entering into a transaction or arrangement that might benefit the private interest of an officer or director of the Washington PTO 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.

Article II – Definitions

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.

Financial Interest

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

- An ownership or investment interest in any entity with which the Washington PTO has a transaction or arrangement,
- A compensation arrangement with the Washington PTO or with any entity or individual with which the Washington PTO has a transaction or arrangement, or
- A potential ownership or investment interest in, or compensation arrangement with, any entity or individual with which the Washington PTO 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.

Article III - Procedures

Section 1. Duty to Disclose

In connection with any actual or possible conflict or 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 the committees with governing board delegated powers considering the proposed transaction or arrangement.

Section 2. Determining if 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.

Section 3. Procedures for Addressing the Conflict of Interest

- 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.
- 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.
- After exercising due diligence, the governing board or committee shall determine whether the Washington PTO 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.
- 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 arrangements is in the Washington PTO'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.

Section 4. Violations of the Conflicts of Interest Policy

- 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.
- 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.

Article IV – Records of Proceedings

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

- 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.
- 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.

Article V – Compensation

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

Article VI – Annual Statement

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

- Has received a copy of the conflict-of-interest policy,
- Has read and understand the policy,
- Has agreed to comply with the policy, and
- Understand the Washington PTO is charitable and in order to maintain its federal tax exemption it must engage primarily in activities which accomplish one or more of its tax-exempt purposes.

Article VII – Periodic Reviews

To ensure the Washington PTO 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:

- Whether compensation arrangements and benefits are reasonable, based on competent survey information and the result of arm's length bargaining.
- Whether partnerships, joint ventures, and arrangements with management organizations conform to the Washington PTO'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.

Article VIII – Use of Outside Experts

When conducting the periodic reviews as provided by Article VII, the Washington PTO 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.