

WILSON CREEK ELEMENTARY PTO, Inc. BYLAWS

Adopted July 1, 2015

Article I: NAME

The name of this organization is the Wilson Creek Elementary Parent Teacher Organization. For the purposes of these bylaws, this organization may also be referred to as “WCES PTO” or “the organization.”

Article II: PURPOSES

Section 1: The purposes of the WCES PTO are:

- a. To promote and support the education of children and youth in the home, school, and community at Wilson Creek Elementary School and in the community and country as a whole;
- b. To raise the standards of home and school life for children at Wilson Creek Elementary School and in the community;
- c. To develop and maintain a close relationship between the home, school and community, such that parents and teachers may cooperate intelligently in the education of children and youth at Wilson Creek Elementary School and in the community; and
- d. To develop between educators, parents and the general public such united efforts as will secure for all children and youth the highest advantages in physical, mental, and social education.

Section 2: The purposes of the WCES PTO are promoted through advocacy and educational programs directed toward parents, teachers, and the general public; developed through meetings, committees, projects, and programs; funded through general charitable giving drives; and are governed by the basic policies set forth in Article III.

Section 3: This organization is organized pursuant to the Georgia Nonprofit Corporation Code. It shall be organized, and at all times thereafter operated, exclusively for public charitable, scientific, literary or educational uses and purposes within the meaning of section 501(c)(3) of the Internal Revenue Code or corresponding section of any future federal tax code (hereinafter “Internal Revenue Code”), for the benefit of, to perform the functions of, or to carry out the purposes of Wilson Creek Elementary School, a public school in Johns Creek, Fulton County, Georgia, in such ways as the Executive Board shall determine at its discretion.

Article III: BASIC POLICIES

The following are the basic policies of the WCES PTO.

- a. The organization shall be noncommercial, nonsectarian, and nonpartisan;
- b. The organization shall work with the school and community to provide quality education and educational enrichment programming 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 the boards of education, state education authorities, and local education authorities;
- c. The organization shall work to promote the health and welfare of children and youth at Wilson Creek Elementary and elsewhere, and shall seek to promote collaboration between parents, schools and the community at large. Children should never be exploited for the purposes of the WCES PTO.

- d. The organization shall work collaboratively with the administration of Wilson Creek Elementary School on all projects and programs occurring within the school and/or on school grounds.
- e. No part of the net earnings of the organization shall inure to the benefit of, or be distributed to its members, Executive Board or other private persons except that the organization shall be authorized and empowered to pay reasonable compensation for services rendered and to make payments and distributions in furtherance of the purposes set forth in Article II hereof.
- f. Notwithstanding any other provisions of these bylaws, the WCES PTO shall not carry on any other activities not permitted to be carried on (i) by an organization exempt from federal income tax under Section 501(c)(3) of the Internal Revenue Code or (ii) by an organization, contributions to which are deductible under Section 170 (c)(2) of the Internal Revenue Code.
- g. Upon the dissolution of the organization, after paying or adequately providing for the debts and obligations of the organization, the remaining assets shall be distributed to one or more nonprofit funds, foundations, or organizations that have established their tax-exempt status under Section 501(c)(3) of the Internal Revenue Code and whose purposes are in accordance with those of the WCES PTO.
- h. The organization or its Committee Chairpersons or Executive Board Members in their official capacities shall not, directly or indirectly, participate or intervene (in any way, including the publishing or distributing of statements) in any political campaign on behalf of, or any opposition to, any candidate for public office, or attempt to influence legislation by propaganda or otherwise.

Article IV: MEMBERSHIP AND DUES

Section 1. Any parent, guardian, or other adult standing in loco parentis for a student at Wilson Creek Elementary may be a member of the WCES PTO and shall have voting rights upon payment of annual membership dues with WCES PTO. The Principal, Assistant Principal and any teacher or staff member employed at the school may be a member of the WCES PTO and have voting rights upon payment of annual membership with the WCES PTO.

Section 2. The WCES PTO shall conduct an annual enrollment of members but may admit individuals to membership at any time.

Article V: EXECUTIVE BOARD MEMBERS AND THEIR ELECTION

The Executive Board Members of this organization shall consist of:

- a. One President of the PTO, who shall also serve as Chief Executive Officer of the organization or Two Co-Presidents.
- b. One Treasurer of the PTO, who shall also serve as the Chief Financial Officer of the organization.
- c. One Secretary of the PTO or a Corresponding Secretary with a Support Secretary.
- d. Vice Presidents (VPs) in each of the following capacities Education Enrichment, Communications, Community Services, Family Events, Student Services and Fundraising.

Section 2. In the event that there are 2 persons sharing any Executive Board position, each individual shall have their own single vote.

Section 3. The Executive Board positions shall be elected in the month of April and all Executive Board positions shall be elected to a minimum of a one-year term. No officer may be eligible to serve more than three consecutive terms in the same office.

Section 4. The vote shall be conducted by ballot or electronic voting process. When there is but one candidate, the ballot for that office may be dispensed with and election held by voice vote. A majority vote of PTO members present or of PTO members voting if by electronic vote, shall be required for election.

Section 5. The following provisions shall govern the qualifications and eligibility of individuals to be members of the Executive Board of the WCES PTO:

- a. Each Executive Board member shall be a member of the WCES PTO.
- b. Executive Board positions are elected for a minimum of a one-year term.
- c. Only individuals that have served on the Executive Board of the PTO in some other capacity shall be eligible to be nominated or elected to the office of President and/or as Co-President.
- d. An Executive Board member may be eligible to serve more than one (1) term in the same office.
- e. Only one member of a student's immediate family or guardianship can be elected to the Executive Board during a school year.
- f. Each person elected shall hold only one WCES PTO office at a time.

Section 6. A vacancy occurring in any office shall be filled for the unexpired term by a person elected by a majority vote of the Executive Board with notice of such election having been given to the general membership. In case a vacancy occurs in the office of President, a Co-President or Vice President, shall serve as acting president until such time as the Executive Board can elect a new President.

Section 7. There shall be a nominating committee composed of a minimum of 3 members appointed by the President and/or Co-President and approved by the Executive Board. One member may be the Principal of Wilson Creek Elementary.

- a. All members of the nominating committee shall be members of the WCES PTO.
- b. The nominating committee shall elect its' own chairperson.
- c. The nominating committee shall nominate at least one eligible person for each office and report the nominees to the general membership at the election meeting in April, at which time additional nominations may be made from the floor.
- d. Only those individuals who are current members of the WCES PTO and have signified their consent to serve if elected shall be nominated for, or elected to, such office.
- e. Any incoming potential member who wishes to be nominated to an office must consent to join this organization and serve if elected.
- f. The slate of proposed officers shall be posted in the school office one week prior to the election meeting.

ARTICLE VI: DUTIES OF THE EXECUTIVE BOARD

Section 1: The President and/or Co-Presidents shall:

- a. Preside at all meetings of the WCES PTO;
- b. Coordinate the work of VPs and committee chairs of the WCES PTO in order that the purposes of the organization may be promoted.
- c. Be a signatory on all financial accounts of the WCES PTO;
- d. Sign and execute all contracts, agreements or other obligations in the name of the WCES PTO as authorized by the Executive Board or appoint a suitable Board member when necessary.
- e. Upon leaving office, the President and/or Co-Presidents shall assist the incoming President and/or Co-Presidents in the preparation of the initial budget of the succeeding President's term and shall attend

the first general membership meeting of the fiscal year following the end of the President's final term to answer questions regarding the previous year's budget;

- f. Perform such other duties as may be provided for by these bylaws, prescribed by or directed by a vote of the Executive Board.

Section 2: The Vice Presidents shall:

- a. Coordinate, support and oversee the work of all members and committees serving within the area the Vice-President's responsibility and report back to the Executive Board monthly meetings and general membership regarding the progress and issues with each area of responsibility;
- b. Perform such other duties as may be provided for by these bylaws, prescribed by or directed by the President, and/or Co-President, or the Executive Board.

Section 3: The Secretary shall:

- a. Record the minutes of each general WCES PTO meeting and formal meeting of the Executive Board;
- b. Distribute copies of the minutes to the Executive Board;
- c. Have minutes from previous meetings available for reference at each meeting;
- d. Have a copy of the current bylaws available for reference at each meeting;
- e. Determine the presence of a quorum prior to any business being conducted;
- f. Oversee and support the committee chairs for publicity for WCES (Social and Print Media), School Marquee, Student Directory, ad logos of business partners, website, Yearbook, electronic communications, newsletters and and Facebook.
- g. Perform any other duties as may be provided for by these bylaws, prescribed by or directed by the President, and/or Co-President or Executive Board.

Section 4: The Treasurer shall:

- a. Have custody of the funds of the WCES PTO;
- b. Maintain a full account of the funds of the WCES PTO;
- c. Make disbursements as authorized by the President, and/or Co-Presidents, or the Executive Board of the WCES PTO in accordance with the budget adopted by the WCES PTO;
- d. Have checks or vouchers signed by two people: the Treasurer, a President or Co-President or the Secretary or for Year 1 only (2015-16) or one term, the Past President of the WCES Foundation. There should be three signatures on file at the designated bank. Individuals authorized to sign checks shall not be related to each other by marriage or any other relationship;
- e. Never sign a blank check;
- f. Pay all bills by check;
- g. Never deposit funds of the WCES PTO in a personal account or a school account;
- h. Issue a receipt for cash received, upon request;
- i. Maintain a full and accurate account of the receipts and disbursements in the books belonging to the WCES PTO;
- j. Be prepared to answer all questions promptly and to have records available upon request;
- k. Provide a written financial statement at each meeting of the general membership or the Executive Board;
- l. Present an annual report of the financial condition of the WCES PTO;
- m. 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 no fewer than 3 WCES PTO members;
- n. Report the findings of the annual audit to the WCES PTO no later than the next general meeting after the findings of the annual audit become available;

- o. Maintain accurate records with the Georgia Secretary of State's Office regarding the WCES PTO's incorporation status, and pay all dues and fees related to incorporation in a timely manner;
- p. Determine the gross receipts for the previous fiscal year and file the appropriate federal tax form(s) with the IRS;
- q. Reconcile bank statements monthly and have the statements reviewed by a member of the Executive Board. This member of the Executive Board shall not be related to the Treasurer by marriage or any other relationship;
- r. Presents and prepares Treasurer reports for all PTO Executive Board meetings.
- s. Perform such other duties as may be provided for by these bylaws, prescribed by or directed by the President and/or Co-Presidents or the Executive Board.

ARTICLE VII: FINANCES AND PTO AUDIT

Section 1. A tentative budget shall be drafted in the fall for each school year and approved by a majority vote of the PTO members present at the first general membership meeting of the year. Thereafter, the Executive Board shall approve all expenses of the organization. Two authorized signatures shall be required on each check. Authorized signers shall be the President and/or Co-President, Treasurer and/or the Secretary, and/or for Year 1 2015-16 only or one term, the Past President of the WCES Foundation.

Section 2. The Treasurer shall keep accurate records of any disbursements, income and bank account information. The Treasurer shall prepare a financial statement at the end of the school year for the PTO audit.

The PTO audit is a financial review that involves following financial transactions through records to be sure that receipts have been properly accounted for and expenditures made as authorized by the general membership or Executive Board. An annual audit shall take place at the end of the school year. In the event of a vacancy of Treasurer before the end of their term, an additional audit shall take place before the new Treasurer assumes his or her duties, or upon the request of a member of the WCES PTO Executive Board.

Section 3. The purpose of an audit is:

- a. To certify the accuracy of the books and records of the Treasurer; and
- b. To assure the membership that WCES PTO resources/funds are being managed in accordance with the WCES PTO budget, financial policies and procedures.

Section 4. The Executive Board shall select an auditor, or auditing committee, no later than two weeks prior to the end of the school year. An auditor shall not be related to any signees on the checking account by marriage or any other relationship.

Section 5. The annual audit report must be signed, dated and available to the general membership upon request and included in the minutes of the Secretary.

Section 6. The outgoing officers cannot sign checks for the WCES PTO after their term has ended. All cash receipts received on behalf of the WCES PTO must be counted in the presence of two (2) or more adult individuals. No one under the age of eighteen (18) years of age shall be permitted to handle money or cash receipts for the organization.

ARTICLE VIII: REMOVAL FROM OFFICE

Section 1. Any action regarding the process for removal from office shall not be conducted by videoconference or teleconference.

Section 2. Request for Removal – Any Executive Board member may be removed either for or without cause at any regular, special, or annual meeting of the Executive Board, by affirmative vote of two-thirds (2/3) of all the Executive Board members then in office, if given notice of intention to act upon such matter shall have been given in the notice calling such meeting. A removed Executive Board member’s successor may be elected at the same meeting to serve the unexpired term.

Section 3. Hearing

- a. Prior to a vote for removal from office, the Executive Board member is entitled to a hearing before the Executive Board. This hearing may be requested by any member of the Executive Board, including the member subject to removal;
- b. A hearing for the removal of an officer shall be held within 14 days of the receipt of request for a hearing;
- c. The elected member of the Executive Board subject to removal shall be notified in writing no later than 10 days prior to the hearing. If the member subject to removal fails to appear, that individual’s rights for a hearing are forfeited.
- d. Based on information presented at the hearing, the Executive Board may, by 2/3 votes, recommend removal from office. The member subject to removal shall abstain from this vote.

Section 4. Action

After the hearing of the WCES PTO Executive Board, any recommendation for removal from office must be submitted to the membership for action at the next general membership meeting. An officer may be removed by 2/3 vote of the membership present and voting, a quorum having been established.

ARTICLE IX: THE EXECUTIVE BOARD

Section 1. The Executive Board of this organization shall consist of the President and/or Co-Presidents; a Treasurer, a Secretary or Corresponding Secretary and Support Secretary; VPs of Fundraising, Educational Enrichment, Communications, Community Services, Family Events, Student Services, Teacher Representative and the WCES Principal. Each member of the Board must be a member of the WCES PTO.

Section 2. The affairs of the WCES PTO shall be managed by the Executive Board in the intervals between WCES PTO general membership meetings. The Executive Board shall meet no less than once per month to conduct the regular business of the Executive Board, unless otherwise decided upon by the President and or Co-Presidents.

Section 3. The Executive Board shall serve to address all requests for removal of an officer in the manner prescribed with these bylaws.

Section 4. The Executive Board shall take no action in conflict with any action taken by the general membership.

Section 5. Duties of the Executive Board shall be:

- a. Transact all business as may be referred to it by the general membership or the WCES Principal;
- b. Allocate funds and approve expenditures within the budget categories of the approved WCES PTO budget, if after approved, any funds and expenditures changes are necessary these will be voted on by the Executive Board and membership will be invited to attend this meeting for this discussion in advance of such Executive Board vote;
- c. Create or dissolve special committees;
- d. Select an auditor or auditing committee to audit the Treasurer’s accounts;

- e. Prepare and submit an annual PTO budget to the WCES PTO general membership for adoption;
- f. 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.

ARTICLE X: STANDING and SPECIAL COMMITTEES

Section 1. Only members of the WCES PTO shall be eligible to serve on any PTO committee.

Section 2. The Executive Board may create or dissolve such committees, as it deems necessary to promote the purposes of the WCES PTO.

Section 3. Duties of each Committee Chair shall be to:

- a. Transact the business referred to it by the President, Co-President or the VP(s) in charge of the committee.
- b. Appoint members of such committee.
- c. Approve the work of the committee.
- d. Present committee plans to the responsible VP(s) and escalate issues to the VP(s) on an as needed basis.

ARTICLE XI: GENERAL MEMBERSHIP MEETINGS

Section 1. At least 3 regular general membership meetings of the WCES PTO shall be held during the school year.

Section 2. Special meetings of the WCES PTO may be called by a majority of the Executive Board.

Section 3. The election meeting shall be held in April.

Section 4. The privilege of making motions and voting shall be limited to validly registered members of the PTO for the current membership year.

Section 5. Fifteen members shall constitute a quorum for the transaction of business in any meeting of the general membership of the WCES PTO, and upon establishing a quorum, a simple majority is required to pass a measure, except in cases identified within these by-laws requiring a 2/3 majority, that are present.

Section 6. Any voting member of the PTO may request that roll be taken immediately after a vote on a motion to confirm only one vote per registered member has been cast. Roll will be taken only if it is evident that unauthorized votes may alter the result of the motion.

ARTICLE XII: FISCAL YEAR AND IRS FORMS

Section 1. The fiscal year of the WCES PTO shall begin on July 1 and end on the following June 30.

Section 2. The WCES PTO shall make available for review to the public copies of any IRS form 1023 and copies of any IRS Forms 990, 990N, or 990EZ filed by the WCES PTO for the most recent three years, upon request.

ARTICLE XIII: DISSOLUTION

The organization may be dissolved with previous notice of the intent to dissolve being given to the entire general membership. A vote of 2/3 of the current general membership is sufficient to dissolve this organization. Following dissolution, the organization shall follow the bylaws regarding the proper distribution of assets for a 501(c)(3) organization.

ARTICLE XIV: AMENDMENTS

These bylaws may be amended at any regular general membership of the PTO and Amendments may be approved by a majority vote of the general membership.

ARTICLE XV: 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 member, 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 organizations.

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 interested person.
2. 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 of this Article XVII, 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 in order to disclose all material facts to the Executive 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 the interested person, he/she shall leave the Executive 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.**

- i. 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.
- ii. The President and/Co-President shall, if appropriate, appoint a disinterested person or committee to investigate alternatives to the proposed transaction or arrangement.
- iii. 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.
- iv. 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

- i. 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 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 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 of Proceedings. The minutes of the Executive 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 Executive Board'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 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.
- 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 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, the Principal 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

- 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 may, 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 the 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 of this Article XV, 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.