

# **HIGH POINT ELEMENTARY PARENT TEACHER ORGANIZATION, INC. BY-LAWS**

## **ARTICLE I: NAME**

The name of this organization is the High Point Elementary Parent Teacher Organization, Inc. For the purposes of these bylaws, this organization may also be referred to as the "HPE PTO" or the "organization."

## **ARTICLE II: PURPOSES**

**Section 1:** The purposes of the HPE PTO are:

- A. To promote the welfare of students and staff at High Point Elementary School;
- B. To bring into closer relation the home and school, that parents and teachers may cooperate intelligently in the education of children at High Point Elementary School; and
- C. To provide resources which will assist in the physical, mental and social education of High Point Elementary Students.

**Section 2:** The purposes of the HPE PTO are accomplished through meetings, committees, projects, fundraising and programs; and are governed by the basic policies set forth in Article III.

**Section 3:** This organization is organized exclusively for the charitable, scientific, literary, or educational 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").

## **ARTICLE III: BASIC POLICIES**

The following are the basic policies of the HPE PTO.

- A. The organization shall be noncommercial, nonsectarian, and nonpartisan;

- B. The organization shall work with the school and community to provide quality education for all children at High Point Elementary School, 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 High Point Elementary, and shall seek to promote collaboration between parents, schools and the community at large;
- D. Notwithstanding any other provisions of these articles, the HPE 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;
- E. 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 HPE PTO. Such distribution shall be approved by a simple majority vote of the Executive Board prior to dissolution.

#### **ARTICLE IV: MEMBERSHIP AND DUES**

**Section 1.** General Membership in the HPE PTO shall be open, without discrimination, to any parent or guardian of a student actively enrolled at High Point Elementary School and any educator or staff person employed at High Point Elementary School. Any individual who joins the HPE PTO is a “General Member”.

**Section 2.** The HPE PTO shall conduct an annual membership drive at the beginning of the school year but may admit members at any time. General Members shall pay

annual dues. The amount of the annual dues shall be determined by the Officers prior to the beginning of the school year.

**Section 3.** Each General Membership includes all members of the family unit. A General Membership gives the individual or family unit one (1) vote during general membership voting in the HPE PTO.

**Section 4.** General Membership runs from the day annual dues are paid until the day prior to the first day of the following school year.

## **ARTICLE V: OFFICERS AND THEIR ELECTION**

**Section 1. The Officers** of this organization shall consist of

- A. The President of the PTO;
- B. Vice-President of the PTO;
- C. The Treasurer of the PTO, who shall also serve as the Chief Financial Officer of the organization.
- D. The Secretary of the PTO.

**Section 2. The Executive Board** of this organization shall consist of the President, the Vice-President; the Treasurer; the Secretary; the Parliamentarian; the Director of Fundraising; the Director of Community Events; Director of Grounds & Facilities; the Director of Staff Hospitality; and the Director of Technology.

**Section 3.** The Executive Board may also include one Member at Large and one Teacher/Staff Representative in any given year. The Member at Large and Teacher/Staff Representative shall be appointed by the President and approved by a simple majority vote of the Executive Board.

**Section 4. Terms in Office.**

- A. **Duration:**
  - a. The Vice-President shall serve one year as Vice President followed by one year as President. The President shall have the option of serving as Parliamentarian for one year following his/her term as President.

- b. The Member at Large and Teacher/Staff Representative shall each serve one (1) year terms.
  - c. All other Executive Board members serve two-year terms.
- B. The Treasurer's term of office shall coincide with the fiscal year (see Article XIII). All other Executive Board positions shall run from June 1 through May 31st.
- C. **Term Limitation.** At the conclusion of his or her term, a board member may seek re-election with a limit of two (2) consecutive terms in the same position. In the event that a board member has already served two (2) consecutive terms in the same position and there is no other qualified candidate to fill the board member's position, the board member's term may be extended in one-year increments by a majority vote of the Executive Board.

**Section 5. Sharing board positions.** Two persons may share an Executive Board position if approved by the President and Vice-President. In the event that there are 2 persons sharing any Executive Board position (for example Co-Directors of Community Events) each individual shall have their own single vote.

**Section 6. Election.** Executive Board positions shall be elected in the months of March or April. If an election is conducted, General Members shall have at least five (5) calendar days in which to cast their vote.

- A. When there is but one candidate (or one pair of co-candidates for an approved shared position), the ballot for that office may be dispensed with an election held by voice vote of the Executive Board.

**Section 7.** The following provisions shall govern the qualifications and eligibility of individuals to serve on the Executive Board of the HPE PTO. All qualifications must be met before a candidate can be elected to a position and throughout his or her term on the Board. If any of these qualifications are not met at any point during the Board Member's term, the Board Member will be given one week in order to cure the deficiency. If the deficiency is not cured, the Board member will be removed from the Board and the position will be treated as a "vacancy".

- A. The individual must be an active member of the HPE PTO.

- B. The individual must be an approved volunteer at Fulton County Schools. Any member of the Executive Board must complete any training, certification and/or background check required by Fulton County Schools in order to volunteer at High Point Elementary School.
- C. The individual must either (1) be the parent or legal guardian of a child actively enrolled at High Point Elementary School or (2) be a staff member at High Point Elementary School.

**Section 8. Vacancies.** 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, notice of such an election having been given to the Executive Board at least one week prior to the election. In case a vacancy occurs in the office of President, the Vice-President shall serve as President for the remainder of the term and the Executive Board shall elect a person into the role of Vice-President.

- A. A person who has served in an office for more than one-half of a full term will be deemed to have completed a full term in such office.

## **ARTICLE VI: DUTIES OF EXECUTIVE BOARD MEMBERS**

### **Section 1. President and Vice-President:**

- A. The President and Vice-President shall each serve a two (2) year term. The first year of the term is served as the Vice-President. The second year of the term is served as the President. The President and Vice-President shall have both shared and individual responsibilities.
- B. The President and Vice-President shall have the following shared responsibilities:
  - Coordinate the work of the officers and committees of the HPE PTO in order that the purposes of the organization may be promoted;
  - Prepare an annual budget to be reviewed and approved by the Executive Board;
  - Appoint special committees (each a “committee”);
  - Appoint Members at Large to the Executive Board if desired;

- Be a signatory on all financial accounts of the HPE PTO;
- Sign and execute all contracts, agreements or other obligations in the name of the HPE PTO as authorized by the Executive Board;
- Set the dates and times of PTO events with approval from the principal;
- Attend regular planning meetings with the school principal prior to the monthly meetings of the Executive Board;
- Perform such other duties as needed in order to fulfill the purposes of the HPE PTO or directed by a vote of the Executive Board;
- Oversee and approve expenditures based upon the approved budget.

C. The President shall have the following individual responsibilities:

- Preside over all meetings of the HPE PTO;
- Serve as the primary contact person for communications between the school administration and the HPE PTO;
- Serve as the Parliamentarian of the Executive Board in the year following the end of the President's term unless exigent circumstances exist (for example, if he/she no longer has a child enrolled at High Point Elementary).

D. The Vice-President shall have the following individual responsibilities:

- Preside over all meetings of the HPE PTO in the absence of the President;
- Assist the President in tasks as needed and assigned by the President.

**Section 2:** The Secretary shall:

- Record the minutes of each general HPE PTO meeting and meeting of the Executive Board;
- Publish approved minutes for posting on the HPE PTO website;
- Have minutes from previous meetings available for reference at each meeting;
- Determine the presence of a quorum prior to any business being conducted;
- Maintain the official membership roster of the HPE PTO including contact information of general members;
- Call the meeting to order in the absence of the President and Vice-President;

- Perform any other duties as may be provided for by these bylaws or directed by the President and Vice-President.

**Section 3:** The Treasurer shall:

- Maintain control of the funds of the HPE PTO in his or her capacity as treasurer only;
- Ensure that all funds of the HPE PTO are maintained in a bank account in the name of the HPE PTO and never in the personal bank account of the Treasurer or any other individual;
- Provide a financial report at Executive Board meetings;
- Maintain a full account of the funds of the HPE PTO;
- Make disbursements as authorized by the President and Vice-President of the HPE PTO in accordance with the budget adopted by the HPE PTO;
- Ensure that disbursements are never initiated and approved by the same individual;
- Never sign a blank check;
- Pay all bills by check or credit card—never by cash;
- Never deposit funds of the HPE PTO in a personal account or a school account;
- Ensure that all cash received is counted by two individuals and an appropriate cash count form is signed by two individuals including at least one member of the Executive Board.
- Maintain a full and accurate account of the receipts and disbursements in the books belonging to the HPE PTO;
- Be prepared to answer all treasury-related questions promptly and to have records available at all meetings;
- Present a written financial statement to the Executive Board at the beginning of the first and last Board meeting of the School Year.
- Present an annual report of the financial condition of the HPE PTO at the first general membership meeting of the year;
- Have the accounts examined by an external auditor annually at the end of the school year upon the change of treasurer;

- Not sign checks, disburse funds or approve expenditures for the HPE PTO after the books are closed for audit other than for budgeted items approved as expenses or for emergency funding when approved by the HPE PTO Executive Board;
- Report the findings of the annual audit to the HPE PTO no later than the first Executive Board meeting of the new school year;
- Maintain accurate records with the Georgia Secretary of State's Office regarding the HPE PTO's incorporation status, and pay all dues and fees related to incorporation in a timely manner;
- Determine the gross receipts for the previous fiscal year and file the appropriate federal tax form(s) with the IRS;
- Reconcile bank statements monthly and have the statements reviewed, signed and dated 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;
- Protect and safeguard the PTO credit card and review all purchases on the PTO credit card to ensure that all transactions are for appropriate PTO expenses;
- Issue receipts to donors in accordance with applicable law;
- Perform such other duties as may be provided for by these bylaws or directed by the President and Vice-President or Executive Board.

**Section 4:** All members of the Executive Board shall:

- Act as aides to the President and Vice-President;
- Coordinate the work of all committees and chairpersons serving within the area of each board member's responsibility and report back to the Executive Board regarding the progress and issues with each area of responsibility;
- Perform such other duties as may be provided by these bylaws or directed by the President;
- Attend all Executive Board and General Membership meetings unless excused by the President.



## **ARTICLE VII: CONFLICT OF INTEREST POLICY**

**Section 1: PURPOSE.** The purpose of this conflict of interest policy is to protect the HPE PTO's interest when it is contemplating entering into a transaction or arrangement that might benefit the private interest of an officer, member or director of the organization. This policy is intended to supplement, but not replace, any applicable laws governing conflicts of interest applicable to nonprofit and charitable corporations.

### **Section 2: DEFINITIONS.**

1. Interested Person: Any member of the Executive Board or member of a committee with 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

A. an ownership interest or investment interest in any entity with which the organization has a transaction or arrangement, or

B. a compensation arrangement with the organization or any entity or individual with which the organization has a transaction or arrangement, or

C. 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.

3. Compensation: Compensation includes direct and indirect remuneration as well as gifts or favors that are substantial in nature. Gifts or favors with a value of \$50 or more are deemed to be substantial.

### **Section 3: PROCEDURES**

1. Duty to Disclose. In connection with any actual or possible conflicts of interest, an Interested Person must disclose the existence and nature of his or her financial interest to the Officers of the organization.

2. Determining Whether a Conflict of Interest Exists. After disclosure of the financial interest, the Executive Board shall meet and confer outside the presence of the Interested Person and decide if a conflict of interest exists.

3. Procedures for Addressing the Conflict of Interest

- A. The Executive Board may, if appropriate, appoint a disinterested person or committee to investigate alternatives to the proposed transaction or arrangement.
- B. After exercising due diligence, the Executive Board shall determine whether the organization can obtain a more advantageous transaction or arrangement with reasonable efforts from a person or entity that would not give rise to a conflict of interest.
- C. If a more advantageous or transaction or arrangement is not reasonably attainable under circumstances that would not give rise to 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 and for its own benefit and whether the transaction is fair and reasonable to the organization and shall make its decision as to whether to enter into the transaction or arrangement in conformity with such determination.

4. Violations of the Conflicts of Interest Policy

- A. If the Executive Board or committee has reasonable cause to believe that an individual 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.
- B. If, after hearing the response of the member and making such further investigation as may be warranted in the circumstances, the officers determine that the member has in fact 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 meetings 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 board's or committee's decision as to whether a conflict of interest in fact existed.
2. the names of the persons who were present for the 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 therewith.

**Section 5: ANNUAL STATEMENTS.** Each member of the Executive Board or committee chairperson with authority to engage in transactions on the organization's behalf shall annually sign a statement which affirms that such person has received a copy of the conflicts of interest policy, has read and understands the policy, has agreed to comply with the policy, understands that the organization is a charitable organization and that in order to maintain its federal tax exemption it must engage primarily in activities which accomplish one or more of its tax exempt purposes. See Appendix A.

**Section 6: PERIODIC REVIEWS.** To ensure that the organization operates in a manner consistent with its charitable purposes and that it does not engage in activities that could jeopardize its status as an organization exempt from federal income tax, periodic reviews shall be conducted. The periodic reviews shall, at a minimum, include the following subjects:

- A. Whether any compensation arrangements and benefits are reasonable and are the result of arm's-length bargaining.
- B. Whether vendor arrangements are reasonable, in the best interest of the organization, and do not result in an impermissible private benefit.

**Section 7: USE OF OUTSIDE EXPERTS.** In conducting the periodic reviews provided for in Section 6, the organization may, but need not, use outside advisors. If outside experts are used, their use shall not relieve the board of its responsibility for ensuring that periodic reviews are conducted.

## **ARTICLE VIII: THE PTO AUDIT**

**Section 1.** 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 Executive Board.

**Section 2.** 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 HPE PTO resources/funds are being managed in accordance with the HPE PTO budget, financial policies and procedures.

**Section 3.** An annual audit shall take place at the end of the fiscal year. An additional audit shall take place upon the vacancy of the treasurer's position before the new officer assumes his or her duties, or upon the request of a member of the HPE PTO Executive Board following a written request from the board member stating the reason for the additional audit.

**Section 4.** An auditor shall be selected by the Executive Board 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.

**Section 6.** The outgoing officers cannot sign checks or approve expenditures for the HPE PTO after the books are closed for audit.

## **ARTICLE IX: EXECUTIVE BOARD**

**Section 1.** Duties of the Executive Board shall be:

- A. Transact all business as may be referred to it by the general membership or principal;
- B. Allocate funds and approve expenditures within the budget categories of the approved HPE PTO Budget;

- C. Create or dissolve special committees;
- D. Present a report at the regular general membership meetings of the HPE PTO;
- E. Select an auditor to audit the treasurer's accounts;
- F. Review and approve the annual budget.

**Section 2.** With the exception of June and July, the Executive Board shall meet no less than once per month to conduct the regular business. All board members are expected to attend board meetings. If a board member is unable to attend a meeting, he or she should provide notice to the President who will determine whether the absence was excused or unexcused. Notice of an absence should be given as far in advance of the meeting as possible. If a board member reaches two (2) unexcused absences, the President and Vice-President shall confer to determine appropriate action and to ensure that the board member's responsibilities are being fulfilled.

**Section 3.** Special meetings of the Executive Board may be called by the President or Vice-President with 3 days notice being given to other members of this Board unless such advanced notice is not practicable in which case members shall be given as much advance notice as possible.

**Section 4.** Voting shall be conducted as follows:

- A. A majority of members of the active Executive Board shall constitute a quorum for the transaction of business. The Secretary shall declare a quorum and record such in the minutes of the meeting.
- B. Once a quorum is declared, a simple majority vote of the members present is necessary to conduct the general business of the Executive Board. The Secretary abstains from voting unless a tie is declared. In the case of a tie, the Secretary of the HPE PTO shall be entitled to cast a vote regarding the issue at hand.
- C. In order to call for a vote of the Executive Board:
  - a. A motion may be made by any member of the Executive Board;
  - b. A different member of the Executive Board must second the motion;
  - c. An opportunity for discussion must be given prior to the vote being conducted;

- d. A member of the Executive Board must call for a vote;
- e. All members of the Executive Board, with the exception of the Secretary unless a tie occurs, will respond in favor of, opposed to, or abstain from the issue at hand;
- f. The Secretary will record the results of the vote in the minutes.

**Section 5.** The Executive Board shall serve to address all requests of removal of an officer in the manner prescribed with these bylaws.

**Section 6.** The Executive Board shall transact all business referred to it by the general membership or Executive Board, unless the subject matter of the business is specifically assigned to another board, committee or officer within the HPE PTO per these bylaws.

**Section 7.** The Executive Board shall take no action in conflict with any action taken by the general membership or Executive Board.

**Section 8.** The last regular meeting of the HPE PTO Executive Board during the school year shall be known as the annual "officer transition meeting" and shall be attended by all outgoing and incoming Executive Board members.

## **ARTICLE X: STANDING AND SPECIAL COMMITTEES**

**Section 1.** Only members of the HPE 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 HPE PTO (including naming a chairperson for each such committee).

**Section 3.** The term of office of a committee chairperson shall be one year. Committee chairpersons can serve consecutive terms without limit.

## **ARTICLE XI: GENERAL MEMBERSHIP MEETINGS**

**Section 1.** At least 2 regular general membership meetings of the HPE PTO shall be held during the school year.

**Section 2. Date and Location:** General membership meetings shall be held either at the school, at another location within the HPE school district or via internet platform. Dates and times of meetings shall be determined by the President and Vice-President and announced at least 2 weeks prior to the meeting. Meeting dates and locations shall be posted on the PTO website. As much notice as possible should be given in the event of cancellation or rescheduling.

**Section 2.** Special meetings of the HPE PTO may be called by the President and Vice-President, or by a majority of the Executive Board, with three days' notice being given.

**Section 3.** If one is needed, the election of Officers and Executive Board Members shall be held in March or April.

**Section 4.** The privilege of making motions, debating, and voting shall be limited to General Members of the HPE PTO who have paid dues for the current membership year.

## **ARTICLE XII: REMOVAL FROM OFFICE**

**Section 1.** Any action regarding the process for removal from office must be conducted in person.

**Section 2.** Request for Removal

- A. Any General Member of the HPE PTO can request a member of the Executive Board be removed from office. A written request for the removal of any member of the Executive Board must be sent to all members of the Executive Board and must state the reasons for removal.
- B. Within 14 days of receiving the written request for removal from office, the Executive Board shall meet to determine by 2/3 vote whether or not to hold a hearing based solely upon the information presented in the written request. The officer subject to removal shall abstain from this vote.

- C. This Executive Board shall communicate its decision in writing within three days to the member who submitted the request.

### **Section 3. Hearing and Action**

- 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 a Executive Board member shall be held within 14 days of the receipt of request for a hearing;
- C. The Executive Board member subject to removal shall be notified in writing no later than 10 days prior to the hearing. If the Executive Board 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 vote, vote to remove the board member from office. The board member subject to removal shall abstain from this vote.

## **ARTICLE XIII: FISCAL YEAR AND IRS FORMS**

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

**Section 2.** The HPE 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 HPE PTO for the most recent three years, upon request.

## **ARTICLE XIV: DISSOLUTION**

The organization may be dissolved with previous notice of the intent to dissolve being given to the entire General Membership at least two (2) weeks prior to any vote. A special meeting of the General Membership shall be called in order to conduct a dissolution vote. A vote of 2/3 of the general membership present at the meeting is sufficient to dissolve this organization. Following dissolution, the



organization shall comply with the bylaws regarding the proper distribution of assets for a 501(c)3 organization.

#### **ARTICLE XV: AMENDMENTS**

These bylaws may be amended at any regular or special meeting of the Executive Board by a vote of a majority of the Executive Board members provided that previous notice was given in writing at least 14 days before the date of the scheduled meeting.

**Appendix A**

**ANNUAL CONFLICTS OF INTEREST STATEMENT FOR  
DIRECTORS AND OFFICERS OF HIGH POINT ELEMENTARY PTO, INC.**

I, the undersigned, being a Director, Officer or Committee Member of High Point Elementary Parent Teacher Organization, Inc. (“HPE PTO” or “the organization”), hereby state that I have received a copy of the organization’s Conflicts of Interest Policy. I further state that I have read and understand the Conflicts of Interest Policy and that I agree to comply with all aspects of the Conflicts of Interest Policy.

I understand that HPE PTO is a charitable organization and that in order to maintain its federal tax exemption it must engage primarily in activities which accomplish one or more of its tax exempt purposes. I also understand that violations of the Conflicts of Interest policy could jeopardize HPE PTO, Inc.’s federal tax exempt status.

By signing below, I am affirming that neither I, nor anyone in my family, have a “Financial Interest,” as that term is defined in the Conflicts of Interest Policy. I agree that if any situation should arise that would contradict this statement, I will immediately notify the President as required in the Conflicts of Interest Policy and make full disclosure thereof.

Any current conflicts or exceptions to the above statements are listed below:

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This \_\_\_\_ day of \_\_\_\_\_, 20\_\_\_\_\_.

\_\_\_\_\_  
Signature

\_\_\_\_\_  
Name Printed