

Article I – Name, Description, and Purpose

Section 1: Name - The name of the organization shall be the Columbus Gifted Academy Parent Teacher Organization.

In this document Columbus Gifted Academy may be referred to as CGA. The Columbus Gifted Academy PTO may simply be referred to as the PTO.

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

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

Article II – Membership

Section 1: Members - Membership may be granted to all parents, guardians, or other adults standing in loco parentis for a student at the school. Staff and any teacher employed at the school may be a member. All members in good standing will have voting rights.

Section 2: Dues - Dues, if any, will be established by the executive board.

If dues are charged, a member will be considered to be in good standing having paid dues.

Article III – Officers and Elections

Section 1: Executive Board - The Executive Board shall be comprised of a President, Vice President, Secretary, Treasurer and Communications Committee Chair.

Section 2: Terms of Office - Officers are elected for one year and may serve no more than two (2) consecutive terms in the same office. Each person elected shall hold only one office at a time. The term of office for all officers is one year, beginning August 1 and ending July 31 of the following year.

Section 3: Eligibility - All PTO members are eligible for office if they are members in good standing.

Section 4: Duties

a. Executive Board. Develop the PTO's annual budget, establish and oversee committees to conduct the work of the PTO, establish fundraising programs, and approve by majority vote of the Board expenditures of no more than \$200.

b. President. Preside at general PTO meetings and Executive Board meetings, serve as the official representative of the PTO, and retain all official records of the PTO.

c. Vice President. Oversee the committee system of the PTO, assist the president, and chair meetings in the absence of the President.

d. Secretary. Record and distribute minutes of all Executive Board meetings and all general PTO meetings, prepare agendas for official PTO meetings, and hold historical records for the PTO.

e. Treasurer. Serve as custodian of the PTO's finances, collect revenue, pay authorized expenses, follow all financial policies of the PTO, and hold all financial records.

f. Communications Committee Chair. Manage communications and marketing for the PTO, including but not limited to PTO newsletters, email broadcasts, website, bulletin boards, etc. Oversee the Communications committee.

Section 5. Nominations and Elections - Elections will be held at the second to last meeting of the school year. The nominating committee shall select a candidate for each office and present the slate at a meeting held one month prior to the election. 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.

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, the Executive Board will appoint a replacement to complete the term.

Section 7. 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.

An Executive Board member can be removed from office for failure to fulfill is/her duties, after reasonable notice, by a majority vote of the Executive Board.

Section 8. Executive Board Quorum - Half the number of board members plus one constitutes a quorum.

Article IV – Meetings

Section 1. General PTO Meetings - General PTO meetings shall be held to conduct the business of the PTO. Meetings shall be held monthly during the school year or at the discretion of the Executive Board.

Section 2. Voting - Each member in good standing in attendance at a PTO meeting is eligible to vote. Absentee and proxy votes are not allowed.

Section 3. Quorum - The quorum shall be 7 members of the organization.

Article V – Committees

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

Section 2. Standing Committees - The following committees shall be held by the organization: Fundraising, Hospitality, Membership, Communications, Events, Nominating, and Finance/Compliance.

Section 3. Additional Committees - The board may appoint additional committees as needed.

Article VII– Financial Policies

Section 1: Fiscal Year - The fiscal year shall begin on August 1 and end on July 31.

Section 2: Budget - A tentative budget shall be drafted in the fall for each school year and approved by a majority vote of the members present.

Section 3: Reporting - All financial activity shall be recorded in a computer-based or manual accounting system. The treasurer shall reconcile the account(s) monthly and report all financial activity in a monthly report. Either the Finance Committee shall review financial records each year or the Executive Board shall arrange an independent review of financial records.

Section 4: Ending Balance - The organization shall leave a minimum of \$2,000 in the treasury at the end of each year.

Section 5: Dissolution - Upon the dissolution of the organization, any remaining funds should be used to pay any outstanding bills. Once outstanding bills are paid, any remaining funds shall be spent for the benefit of CGA with member approval or donated directly to CGA.

Section 6: Contracts - Authority to sign contracts is limited to the President or the President's designee.

Article IX – Parliamentary Authority

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

Article X – 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 XI – Dissolution

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

Article XII – Amendments

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

Article XIII – 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.