

Buckingham Elementary PTO Bylaws

ARTICLE 1. Name

The name of this organization shall be:

Buckingham Elementary Parent Teacher Organization

The principal office of the Buckingham Elementary Parent Teacher Organization (hereinafter 'PTO') shall be located at 2414 Durham Road, Post Office Box 158, in the township of Buckingham, County of Bucks, and Commonwealth of Pennsylvania 18912.

ARTICLE 2. Purpose, Objectives and Policies

Section A. The organization is organized exclusively for charitable, religious, educational, and scientific purposes under section 501(c)(3) of the Internal Revenue Code, or corresponding section of any future federal tax code.

Section B. The basic objective shall be to assist Buckingham Elementary School in providing the best possible education for the children enrolled at the school.

Section C. To implement the above objective the PTO's policies shall be:

- To provide an alternate means of communication between parents and the school.
- To aid and assist the school in various programs.
- To provide extension education and/or enrichment programs for children and adults.
- To promote the interests of Buckingham Elementary School to the Central Bucks School District and other governmental authorities.
- To fund the PTO, various fundraising activities will be held in accordance with School District policies. No part of the net earnings of the PTO shall go towards the benefit of any member or officer of the PTO. No PTO member shall benefit from any PTO fundraiser.
- There will be no annual dues.

Section D. No part of the net earnings of the association shall inure to the benefit of, or be distributable to its members, trustees, officers, or other private persons, except that the association 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 Four hereof. No substantial part of the activities of the association shall be the carrying on of propaganda, or otherwise attempting to influence legislation, and the association shall not participate in, or intervene in (including the publishing or distribution of statements) any political campaign on behalf of or in opposition to any candidate for public office. Notwithstanding any other provision of these articles, the association shall not carry on any other activities not permitted to be carried on (a)

by a corporation exempt from federal income tax under section 501(c)(3) of the Internal Revenue Code, or the corresponding section of any future federal tax code, or (b) by a corporation, contributions to which are deductible under section 170(c)(2) of the Internal Revenue Code, or the corresponding section of any future federal tax code.

Section E. Upon the dissolution of the association, assets shall be distributed for one or more exempt purposes within the meaning of section 501(c)(3) of the Internal Revenue Code, or the corresponding section of any future federal tax code, or shall be distributed to the federal government, or to a state or local government, for a public purpose. Any such assets not so disposed of shall be disposed of by a Court of Competent Jurisdiction of the county in which the principal office of the corporation is then located, exclusively for such purposes or to such organization or organizations, as said Court shall determine, which are organized and operated exclusively for such purposes.

Section F. The PTO shall not seek to direct the administrative activities of the school or control its policies.

ARTICLE 3. Fiscal Year

The fiscal year of the PTO shall begin on July 1 and end on June 30. The books and records of the PTO shall be maintained on an accrual basis.

ARTICLE 4. Membership

All parents and guardians of children enrolled at Buckingham Elementary School and all administrators and faculty members of Buckingham Elementary School are members of the PTO. All members are eligible to vote at the General PTO meetings.

ARTICLE 5. Officers

Section A. The executive Board of the PTO shall be a President, a Vice President, a Secretary, and a Treasurer. The office of President may be shared by two people with the duties being distributed between them according to their own discretion.

Section B. The term of office shall be two years with no officer serving for more than one term in the same office. If there is no candidate for a particular office, then that standing officer may continue for one more year. The term of office, including the extension, shall be no longer than three years in the same office.

Section C. The two year terms of the Treasurer and the President will be staggered with the two year terms of the Vice President and Secretary so that each new Executive Board will always have carry-over members from the previous year. If there are two Presidents, their terms must be staggered so that one is on the same schedule

as the Treasurer and the other is on the same schedule as the Vice President and the Secretary.

Section D. The officers shall be elected at the general meeting in May. Officers shall assume the duties of their respective offices at the beginning of the fiscal year.

Section E. In the event of a vacancy in the Presidency between annual elections, the Vice President shall assume the Presidency. In the event of a vacancy in any other office, the vacancy shall be filled by appointment by the President, with approval from the executive Board. In the event an officer completes only one year of his/her two year term, a new officer will be elected (at the annual elections) to complete the remainder of the term (one year) only.

Section F.

Duties of the Officers

- The President shall preside at all meetings, coordinate the work of the officers and committees, and shall perform such duties as may be assigned by the PTO. The President shall perform the duties of the Treasurer in the absence of that officer.
- The Vice President shall act as an aide to the President, perform duties of the President in the absence of that officer, and shall carry out other responsibilities as directed.
- The Secretary shall record and distribute minutes of general meetings, post a copy of the minutes in a central location, take roll at general membership meetings, be responsible for PTO correspondence, and carry out other responsibilities as directed.
- The Treasurer shall receive all monies of the PTO and keep accurate records of receipts and disbursements authorized by the PTO. The Treasurer shall prepare a monthly report to the PTO. The Treasurer's ledger and checkbook shall be available at each PTO meeting. The outgoing and incoming Treasurers shall work together over the summer until the year's books can be closed in preparation for the start of the new school year in September. The Treasurer shall adhere to School District policies on money management.

ARTICLE 6. Executive Board

Section A. The function of the Executive Board (President, Vice President, Secretary, Treasurer) is to set the dates of the general meetings, to propose the annual budget of income and expense for presentation to the general membership, to compile the calendar of activities, and to transact business of the PTO between the general meetings.

Section B. Meetings of the Executive Board shall occur at least once between general meetings at the discretion of the President. The School Principal may be invited to attend Executive Board meetings.

- Section C.** At meetings of the Executive Board, any individual item acted on may have a limit of five hundred dollars. Items costing more than five hundred dollars must be acted on by the general membership.
- Section D.** Membership on the Executive Board will be terminated by resignation, moving out of the school's attendance area, expiration of term of office, or dismissal by majority of the Executive Board.
- Section E.** Each Executive Board member shall have one veto to cast on motions brought before the board. When two individuals are filling one office, they each have one vote.
- Section F.** More than half of the Executive Board shall constitute a quorum for the transaction of business of any meeting of the Executive Board.

ARTICLE 7. Teacher Representative

A teacher representative or representatives shall be designated by the faculty each year to serve as a liaison between the PTO and the staff.

ARTICLE 8. Standing and Special Committees

- Section A.** Committees shall be created by the PTO as deemed necessary to carry out the work of the organization.
- Section B.** Volunteer committee chairs shall be responsible to the Executive Board of the PTO and shall make reports and recommendations as needed.

ARTICLE 9. Nominations and Elections

- Section A.** Members of the PTO will be given the opportunity to nominate candidates at the meeting prior to the May meeting.
- Section B.** Elections will be held at the May meeting. The elected officers will begin their terms with the start of the new fiscal year.
- Section C.** Elections for officers with more than one candidate shall be by written ballot.

ARTICLE 10. Meetings

- Section A.** The PTO meetings shall be held at least every other month throughout the school calendar year. The meetings will be held at Buckingham Elementary School. All meetings shall be open to the general membership and voting rights will be limited to those attending the regular meetings. All members are welcome to provide written comments to a board member prior to any meeting they cannot

attend. These comments will be shared with the members present at the regular meeting.

Section B. Special meetings of the PTO may be called by the President, five days notice having been given.

Section C. The meetings will be conducted in accordance with Robert's Rules of Order, revised. All motions must be made, seconded, and voted upon by the members. The voting will be decided by majority of those in attendance.

Section D. All requests for expenditures not included in the budget must be submitted in writing to a member of the Executive Board at least one week prior to the regular PTO meeting.

Section E. At the discretion of the Executive Board, a vote on any fiscal matter may be delayed until the next general PTO meeting.

ARTICLE 11. Bylaws

These bylaws may be amended at a general meeting by a two-thirds majority vote of the members in attendance.

ARTICLE 12. Conflict of Interest Policy

The Conflict of Interest Policy attached as Appendix A hereto is adopted as part of the bylaws.

Revision History

- Adopted May 10, 2001
- Revised May 12, 2006
- Revised April 8, 2010
- Revised May 26, 2011

Conflict of Interest Policy

ARTICLE I Purpose

The purpose of the conflict of interest policy is to protect this tax-exempt organization, Buckingham Elementary Parent Teacher Organization's, (hereinafter '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 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

1. **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.
2. **Financial Interest:** A person has a financial interest if the person has, directly or indirectly, through business, investment, or family:
 - a. An ownership or investment interest in any entity with which the PTO has a transaction or arrangement,
 - b. A compensation arrangement with the PTO or with any entity or individual with which the PTO 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 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

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 disclose all material facts to the directors and members of committees with governing board delegated powers 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 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.

3. **Procedures for Addressing the Conflict of Interest:**
 - a. 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.
 - b. 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.
 - c. After exercising due diligence, the governing board or committee shall determine whether the 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.
 - d. 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 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.

4. **Violations of the Conflicts of Interest Policy:**
 - a. 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.
 - b. 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:

- 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.

Article V Compensation

- a. A voting member of the governing board who receives compensation, directly or indirectly, from the PTO 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 PTO 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 PTO, either individually or collectively, is prohibited from providing information to any committee regarding compensation.

Article VI Annual Statements

Each director, principal officer and member of a committee with governing board delegated powers shall annually sign a statement (form of Annual Statement attached) which affirms such person:

- a. Has received a copy of the conflicts of interest policy,
- b. Has read and understands the policy,
- c. Has agreed to comply with the policy, and
- d. Understands the 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 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:

- a. Whether compensation arrangements and benefits are reasonable, based on competent survey information and the result of arm's length bargaining.
- b. Whether partnerships, joint ventures, and arrangements with management organizations conform to the 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 for in Article VII, the 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.

Annual Statement

I, _____ hereby affirm as follows:

1. I have received a copy of the conflicts of interest policy;
2. I have read and understand the policy;
3. I agreed to comply with the policy; and
4. I understand the 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.

DATED: _____

(Signature)

(Printed Name)