

Deep Run High School PTSO

Bylaws

Article 1: Name of Corporation

The name of this corporation is the DEEP RUN HIGH SCHOOL PTSO, INC. (hereinafter "PTSO") located in HENRICO COUNTY, Virginia.

Article 2: Purposes

Section 1. The purposes of DEEP RUN HIGH SCHOOL PTSO, INC.:

a. The corporation is organized to support the education and welfare of students at Deep Run High School by fostering relationships between the parents, teachers, students, and administration.

b. The corporation shall have the powers to carry on any business or other activity which may be lawfully conducted by a corporation organized under the Virginia Nonstock Corporations Act.

Section 2. The purposes of the PTSO are promoted through an advocacy and educational program directed toward parents, teachers, students and the general public; developed through committees, projects, and programs; and governed and qualified by the basic policies set forth in Article 3.

Section 3. The PTSO 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 referred to as "Internal Revenue Code").

Article 3: Basic Policies

The following are basic policies of the DEEP RUN HIGH SCHOOL PTSO, INC.:

a. The corporation shall be non-commercial, non-sectarian, and non-partisan.

b. The corporation shall work with the school and community to provide quality education for all students 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 corporation shall work to promote the health and welfare of students, and shall seek to promote collaboration among parents, teachers, students, administrators and the community at large.

d. No part of the net earnings of the corporation shall inure to the benefit of, or be distributable to, its members, directors, trustees, officers, or other private persons except that the corporation 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 2 hereof.

e. Notwithstanding any other provisions of these articles, the corporation shall not carry on any other activities not permitted to be carried on (i) by a corporation exempt from federal income tax under Section 501(c)(3) of the Internal Revenue Code or (ii) by a corporation, contributions to which are deductible under Section 170(c)(2) of the Internal Revenue Code.

f. Upon dissolution of this corporation, after paying or adequately providing for the debts and obligations of the corporation, the remaining assets shall be distributed to one or more nonprofit funds, foundations, or corporations 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 PTSO.

g. The corporation or members in their official capacities shall not, directly or indirectly, participate or intervene (in any way, including publishing or distributing of statements) in any political campaign on behalf of, or in opposition to, any candidate for public office, or devote more than an insubstantial part of its activities to attempting to influence legislation by propaganda or otherwise.

h. All books and records of the PTSO may be inspected by any member, or his or her agent, for any purpose at any reasonable time upon signed written request and subject to reasonable restrictions. The PTSO board shall respond in writing or electronically to each such request within 30 days following receipt, provided further that, if there are more than 10 pending requests, the PTSO board may respond by notice posted at the PTSO's website.

Article 4: Membership and Dues

Section 1. Membership in this PTSO shall be open, without discrimination, to anyone.

Section 2. This PTSO shall conduct an annual enrollment of registered members but may admit persons to membership at any time.

Section 3. PTSO shall offer membership to students, teachers, administrators, parents, and community members.

Section 4. Only registered members of this local PTSO shall be eligible to vote in the business of this PTSO or to serve in any of its elected or appointed positions.

Section 5. The Executive Committee shall determine the annual membership dues.

Section 6. All memberships received during the fiscal year ending June 30 shall expire the following October 31.

Article 5: Executive Committee

Section 1. The executive committee shall consist of the following:

- a. President;
- b. Vice President of Volunteers;
- c. Vice President of Communications;
- d. Vice President of Programs;
- e. Vice President of Membership;
- f. Vice President of Ways and Means;
- g. Secretary;
- h. Treasurer;
- i. Principal;
- j. School Representative; and,
- k. President Emeritus.

Section 2. The executive committee shall:

- a. Develop goals for the PTSO for presentation to the PTSO board and general membership for approval.
- b. Appoint standing and special committee chairpersons and members of the standing and special committees, except the nominating committee.

Section 3. The executive committee shall:

- a. Transact necessary business in the intervals between general membership meetings and such other business as may be referred to it by the PTSO and present a report to the general membership at the general membership meetings. It shall be the perpetual responsibility of the PTSO board to insure that the financial records of the organization are complete, accurate, and current.
 - i. Create standing and special committees.
 - ii. Approve the plans of work of the standing and special committees.
 - iii. Select an auditing committee or experienced auditor.
 - iv. Approve the proposed budget to be presented to the general membership for adoption.

Section 4. The executive committee shall meet within thirty (30) days after its election for the purpose of appointing standing committee chairpersons. Special committee chairpersons shall be appointed as necessary. Members of the standing and special committees shall be appointed as soon as possible after the appointment of the committee chairpersons.

Section 5. The PTSO board shall seek applications for student representatives on the PTSO board with four (4) representatives for each school class. Applications shall be reviewed and voted upon by the executive committee as positions become available. Student representatives may remain on the PTSO board for up to four (4) years, provided their attendance at meetings and other events meet requirements. One senior student representative shall be selected annually by the executive committee to serve as chairperson. Student representatives may be terminated if their attendance at PTSO board meetings and volunteer opportunities does not meet standards set by the executive committee.

Section 6. Meetings of the executive committee shall be held by the call of the president or a majority of the executive committee, three (3) days' notice having been given. A quorum of the executive committee shall be a majority of the members of the committee then in office.

Section 7. The PTSO board shall obtain executive committee approval for any changes to the adopted budget of amounts between \$100 to \$1,000.00. The PTSO board shall obtain general membership approval for any changes to the adopted budget of more than one thousand dollars (\$1,000.00).

Article 6: PTSO Board

Section 1. The PTSO board shall consist of the executive committee, student class representatives and the chairperson of the standing committees.

Section 2. Prior Written Approval Required on All Expenditures made by the PTSO Board or Committee Members:

a. Any and all expenditures, including approved budgeted expenses, requires the written approval of the Treasurer and President before the expenditure is made. Any expenditures made without the prior approval of the President and Treasurer shall not be reimbursed.

b. Any and all expenditures in excess of the approved budget shall not be reimbursed.

Section 3. Auditing Procedures:

a. An auditing committee or an experienced auditor ("auditor") shall be selected by the PTSO board prior to the end of the fiscal year. An auditing committee shall consist of no fewer than three (3) members and no one with signature authority shall sit on the auditing committee.

b. The PTSO treasurer shall submit the books to the auditor at the end of the fiscal year. The audit report shall be submitted in writing to the PTSO board prior to finalization of the proposed budget for the coming school year.

c. The PTSO executive committee shall, upon resignation of the treasurer during a term, select an auditor within one (1) week of the resignation. The audit shall be performed with fiscal

year-end auditing procedures and shall be completed within three (3) weeks of the resignation. This audit shall not be performed in lieu of the year-end audit.

d. The newly elected treasurer shall not undertake any banking responsibilities of that office with the exception of depository duties, reconciliation of bank statements, change of signatory or other clerical duties not requiring signatory authority until the audit is presented to the PTSO board.

e. All audit reports shall be presented to the general membership for adoption. The fiscal year-end audit report shall be presented to the membership for adoption at the first general membership meeting held after the completion of the report.

f. The PTSO is required to file a 990N, 990EZ, or 990 form per IRS regulations.

Section 3. If any member of the PTSO board shall at any time, cease to meet the qualifications or fulfill the duties of his/her position, that person may be removed from the board by a majority vote of the PTSO executive committee.

Section 4. The PTSO shall hold at least seven (7) meetings during the fiscal year. The time and place of meetings shall be set at the first meeting of the PTSO after its election. Special meetings of the PTSO may be called by the president or by a majority of the members of the PTSO, three (3) days' notice being given. A quorum of the PTSO executive committees shall be a majority of the members of the PTSO then in office.

Section 5. The PTSO board shall reserve the right to vote on business via electronic vote. Only the president shall have the authority to call for an electronic vote and to establish the guidelines for that vote. The established quorum of the PTSO shall prevail. Results must be recorded in the minutes and ratified at the next PTSO meeting.

Article 6.A: Officers and Their Election

Section 1. The officers of this PTSO shall serve on the PTSO Executive Committee and PTSO Board. The officers shall consist of:

- a. One (1) president.
- b. Up to five (5) vice presidents, one of which shall be identified as the "first vice president".
- c. One (1) secretary.
- d. One (1) treasurer.

Section 2. Only registered members whose individual dues are paid to this PTSO for the current fiscal year shall be eligible to hold office, and to serve on the executive committee, PTSO board, standing or special committees.

Section 3. Nominating committee:

- a. Each member of the nominating committee must be a member of the PTSO.

b. The nominating committee shall consist of at least three (3) members who shall be elected by the members of this PTSO at its regular general membership meeting at least two (2) months prior to the election of officers. The nominating committee shall elect its own chairperson.

c. The nominating committee shall nominate an eligible person for each office to be filled and report its nominees to the members at a regular general membership meeting at least thirty (30) days prior to the general membership election meeting. At the general membership election meeting, additional nominations may be made from the floor.

d. Only those persons who have signified their consent to serve, if elected, shall be nominated for or elected to such office.

Section 4. Officers shall be elected by the following method:

a. Officers shall be elected at a general membership election meeting at least 30 days before the end of the calendar school year.

b. If there is more than one nominee for office, then the voting shall be by ballot. A majority of the votes cast shall constitute which nominees are elected. However, if there is but one nominee for office, election for that office may be by voice vote. If by ballot vote, the secretary shall be responsible for destroying all ballots at the end of the general membership election meeting.

c. Officers, except the treasurer, shall assume their official duties immediately following the close of the board meeting in the month of June. The treasurer shall assume his/her official duties upon the completion of the auditing process outlined in these bylaws.

Section 5. Officers shall serve for a term of one (1) year or until their successors are elected.

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 PTSO board, except in the case of the president, in which case the first vice president shall automatically become president. Notice of the election to fill the vacancy in the office shall be given as prescribed in these bylaws.

Article 6.B: Duties of Officers

Section 1. The president shall:

- a. Preside at all meetings of the PTSO.
- b. Coordinate the work of the officers and committees of the PTSO in order that the purposes may be promoted.
- c. Perform such other duties as may be prescribed in these bylaws.
- d. Serve as an ex-officio member of all committees of the PTSO except the nominating committee.

Section 2. The vice president(s) shall:

- a. Act as aide(s) to the president.
- b. Perform the duties of the president in the absence or inability of the officer to act.
- c. Perform other delegated duties as assigned.

Section 3. The secretary shall:

- a. Record the minutes of all meetings of the PTSO.
- b. Keep the official copy of the PTSO bylaws in his/her files.
- c. Maintain a membership list.
- d. Perform other delegated duties as assigned.
- e. Keep the official copy of the PTSO Standing Rules.
- f. Annually obtain and maintain conflict of interest forms from all adult PTSO board members.

Section 4. The treasurer shall:

- a. Have custody of all funds and finances of the PTSO.
- b. Keep a full and accurate account of receipts and expenditures as described in these bylaws.
- c. Assist in the preparation of the annual budget.
- d. Make disbursements as authorized by the president, PTSO board, or general membership in accordance with the budget adopted by the general membership.
- e. Have check requests approved and signed by the President.
- f. Have checks signed by two (2) officers, preferably the treasurer and the president.
- g. Present a written financial statement at every meeting of the PTSO and at other times when requested by the PTSO board.
- h. Prepare a monthly reconciliation to be reviewed and signed in a timely manner by an executive committee member without signatory authority.
- i. Prepare an annual financial report at the close of the fiscal year to be reviewed by the Auditing Committee.
- j. Have the accounts examined according to the auditing procedures outlined in these bylaws.
- k. File all associated tax returns as required by federal, state, and local law.
- l. File and have custody of the state tax exempt certificate.

m. File with the Commonwealth of Virginia State Corporation Commission an annual report to maintain the incorporated status of the organization.

Section 5. All officers shall perform the duties outlined in these bylaws. Upon the expiration of the term of office or in case of resignation, each officer shall turn over to the incoming officer or the president, without delay, all records, books, and other material pertaining to the office.

Article 6.C: Committees

Section 1. Only registered members of the PTSO shall be eligible to serve in any elected or appointed positions.

Section 2. The PTSO executive committee may create such standing committees as it may deem necessary to promote the purposes and carry on the work of the PTSO. Standing committee chairpersons and committee members shall be appointed by the executive committee, except for the nominating committee. In the absence of an executive committee, the PTSO board shall make the appointments. The term of each chairperson shall be one (1) year or until the selection of a successor.

Section 3. The PTSO executive committee may create such special committees as it may deem necessary or as may be directed by the PTSO. Special committee chairpersons and committee members shall be appointed by the executive committee. The term of each special committee chairperson is ended upon completion of the task assigned to the committee.

Section 4. The chairperson of each standing and special committee shall present a detailed budget and plan of work to the PTSO executive committee for approval. No committee work shall be undertaken without the consent of the PTSO executive committee.

Section 5. The president shall serve as an ex-officio member of all committees of the PTSO except the nominating committee and audit committee.

Article 7: General Membership Meetings

Section 1. Regular meetings of the PTSO shall be held throughout the school year,

Section 2. The general membership election meeting shall be held prior to the end of the school year.

Section 3. Special meetings of this PTSO may be called by the president or by a majority of the PTSO executive committee, three (3) days' notice having been given. The President has the discretion to shorten the notice period.

Section 4. Voting on routine matters may be by voice vote; however, motions requiring an affirmative vote (e.g. votes on bylaws and changes of annual dues) shall require the majority registered members in attendance shall be by a show of hands by the members of the PTSO. There shall be no proxy voting.

Section 5. Ten (10) members, shall constitute a quorum for the transaction of business in any meeting of the PTSO.

Article 8: Conflict of Interest

Section 1. The purpose of the conflict of interest policy is to protect the PTSO's interest when it is contemplating entering into a transaction or arrangement that might benefit the private interest of an officer or PTSO board member 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 officer or PTSO board member 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 in any entity with which the PTSO has a transaction or arrangement;

ii. A compensation arrangement with the PTSO or with any entity or individual with which the PTSO 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 PTSO is negotiating a transaction or arrangement.

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 PTSO board 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 PTSO board. The secretary shall be responsible for obtaining signatures on and maintaining copies of annual conflict of interest statements from the adult members of the PTSO board.

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 PTSO board meeting while the determination of conflict of interest is discussed and voted upon. The remaining PTSO board 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 PTSO 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 of the PTSO board shall, if appropriate, appoint a disinterested person or committee to investigate alternatives to the proposed transaction or arrangement.

iii. After exercising due diligence, the PTSO 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 PTSO board shall determine by a majority vote of the disinterested PTSO board members 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 PTSO board has reasonable cause to believe a PTSO board 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 PTSO 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 PTSO board 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 PTSO board's decision as to whether a conflict of interest in fact existed.

b. The names of the persons who were present for discussion 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 member of the PTSO 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 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 member of the PTSO 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 PTSO board member 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 PTSO 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 PTSO's written policies, are properly recorded, reflect reasonable investment or payment 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 PTSO board of its responsibility for ensuring that periodic reviews are conducted.

Article 9: Dissolution

Any dissolution of the PTSO and termination of its affairs shall take place in the following manner:

a. The PTSO executive committee shall adopt a written resolution recommending that the PTSO be dissolved and directing that the question of such dissolution be submitted to a vote at a special meeting of the general membership having voting rights at the time of the meeting.

b. Written notice stating the purpose of such meeting to consider dissolving the PTSO shall be given to each member at least thirty (30) days prior to the date of such meeting. Such meeting shall be held only during the academic school year.

c. A dissolution quorum must be met for the general membership of the PTSO to consider the resolution to dissolve. The dissolution quorum includes the required quorum for general membership meetings per PTSO bylaws plus a majority of the PTSO executive committee.

d. Voting shall be by ballot.

e. Only those persons who are registered members of the PTSO on the date of adoption of the resolution and who continue to be registered members on the date of the special meeting shall be entitled to vote on dissolution.

f. Upon the dissolution of this PTSO, after paying or adequately providing for the obligations of the corporation, the remaining assets shall be distributed to one (1) or more non-profit funds, foundations, or organizations which 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 PTSO's. Only those funds approved by the general membership in the current budget year may be spent.

Article 10: Fiscal Year

The fiscal year of this PTSO shall begin on July 1 and end on June 30.

Article 11: Parliamentary Authority

The rules contained in the current edition of Robert's Rules of Order Newly Revised shall govern the PTSO in all cases in which they are applicable and in which they are not in conflict with these bylaws or the articles of incorporation.

Article 12: PTSO Bylaws Revisions and Amendments

Bylaws shall be reviewed and amended with the following procedures:

a. A committee shall be appointed to submit a revised set of bylaws as a substitute for existing bylaws or to submit an amendment to current bylaws.

b. Bylaws shall be revised or amended at a regular meeting of the PTSO provided notice and a copy of the proposed bylaws revision or amendments are provided to the membership at least thirty (30) days prior to the meeting at which the revision or the amendments are to be voted upon. A quorum shall be established at the meeting in which voting takes place. The proposed bylaws revision or amendments require a majority of the registered members present and voting.

