Columbus Gifted Academy Parent Teacher Organization Bylaws

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

- Advance and support the educational experience at CGA
- Develop a closer connection between CGA and home by encouraging caregiver involvement
- Enhance the environment at CGA through volunteer and financial support

Article II – Membership

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

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. If dues are charged, a member must have paid their, his or her dues at least 14 calendar days before the meeting to be considered a member in good standing with voting rights.

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

A. Terms will be staggered starting with the election for the 2024-2025 school year.

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B. For the 2024-2025 school year, the President and Secretary will be elected for one year only. For the following years, President and Secretary will be elected for two-year terms.
C. For the 2024-2025 and following school years, the Vice President, Treasurer, and Communication Committee chair will be elected to a two-year term.
D. Officers are elected for two years 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.
E. Officers will assume their official duties at the close of the school year that is in progress when they are elected (i.e. the last day of school after their election).
F. Officers agree to and sign the bylaws and conflict of interest form below.

Section 3: Eligibility - All PTO members are eligible for office if they are members in good standing. Two members of the same household or family cannot serve in an elected office at the same time. If dues are charged, a member must have paid they, his or her dues at least 14 calendar days before the meeting to be considered a member in good standing with voting rights.

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, plan family events, and approve by majority vote of the Board unbudgeted expenditures of no more than $500.00.
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 according to the record retention schedule.
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. Records are retained in the CGA PTO Google Drive.
E. Treasurer. Serve as custodian of the PTO's finances, collect revenue, pay authorized expenses, report financial activity every month, prepare a year-end financial report, facilitate an annual audit, follow all financial policies of the PTO, and hold all financial records. Records are retained in the CGA PTO Google Drive.
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

A. March- The Nominating committee will search for candidates.
B. April- The nominating committee shall select a candidate for each open office and present the slate at the April meeting.
C. May- Elections will be held at the May meeting. 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: Voting - Each member in good standing in attendance at a PTO meeting is eligible to vote, one vote per household. If dues are charged, a member must have paid they, his or her dues at least 14 calendar days before the meeting to be considered a member in good standing with voting rights. Absentee and proxy votes are not allowed.

Section 7: Vacancies - If a vacancy occurs on the Executive Board, a PTO member will be appointed for the remainder of the officer's term by a majority vote of the remaining members of the Executive Board.

Section 8: 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 9: Transition of Power- The outgoing Executive Board and the incoming Executive Board will have a transition meeting in May before the last day of the school. At this meeting the transition checklist will be reviewed.

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: Special Meetings- Special meetings may be called by the president, any two members of the executive board, or five general members submitting a written request to the secretary. Previous notice of the special meeting shall be sent to the members at least 10 days prior to the meeting by email, flyer, and/ or phone call.

Section 3: Board Meetings – The Executive Board shall meet monthly during the school year, or at the discretion of the President.

Section 4: Quorum - The quorum shall be five members of the organization.

Section 5: Executive Board Quorum - Half the number of board members plus one constitutes a quorum.

Section 6: Voting - Each member in good standing in attendance at a PTO meeting is eligible to vote, one vote per household. If dues are charged, a member must have paid they, his or her dues at least 14 calendar days before the meeting to be considered a member in good standing with voting rights. Absentee and proxy votes are not allowed.

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, Membership, Communications, Events, Nominating, and Finance/Compliance.

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

Article VI- Financial & Insurance Policies

Section 1: Fiscal Year - The fiscal year shall begin on July 1 and end on June 30.

Section 2: Budget

A. A draft budget shall be drafted by July for the following school year and approved at the September meeting by a majority vote of the members present.
B. Any money remaining on a line item will be returned to the general fund at the end of each fiscal year.
C. There are no obligations to fund items/ activities from fiscal year to fiscal year.

Section 3: Reporting - All financial activity shall be recorded in a computer-based accounting system. The treasurer shall reconcile the account(s) monthly and report all financial activity in a monthly report. Financial records will be maintained in the Columbus Gifted Academy PTO Google Drive.

Section 4: Approval - The board shall approve all expenses of the organization.

Section 5: Banking

A. All funds shall be kept in a checking account in the name of Columbus Gifted Academy Parent Teacher Organization, requiring two signatures of the Executive Board.
B. All funds will be held in an institution that is insured by the FDIC or have similiar insurance (i. e. credit union).
C. Only PTO funds will be held in the PTO account.
D. Two authorized signatures shall be required on each check. Authorized signers shall be the president, treasurer, or another executive board member appointed by the president.
E. All credit cards, debit cards, checkbooks, and financial records will be turned over to the Executive Board when a board member leaves office.
F. Board members who have left office must be removed from bank accounts within one week of leaving office.

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Section 6: Money tracking- When counting any money/ checks two signatures are required, deposited within 24 hours, and Cash box/ Money Tracking Form is completed with a deposit receipt attached.

Section 7: Reimbursement- Anyone requesting reimbursement must fill out the Reimbursement Form. Any money not in the annual budget must be approved at the next PTO meeting.

Section 8: Closing the end of the year- The treasurer shall prepare a financial statement at the end of the year, to be reviewed by the Audit Committee and the Executive Board shall arrange an independent audit.

Section 9: Ending Balance - The organization shall leave a minimum of $2,000 in the treasury at the end of each year.

Section 10: 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 Columbus Gifted Academy with member approval or donated directly to Columbus Gifted Academy.

Section 11: Contracts - All contracts will have two signatures. Authority to sign contracts is limited to the President or the President's designee and treasurer.

Section 12: Mini Grants-

A. The Board may decide to allocate funds for mini grants each year.
    a. Grant requests are based on need and available funds.
    b. Grant requests begin with the principal.
    c. Submit your Google Form request at least 7 days before the upcoming PTO meeting. This gives the principal time to review and PTO time to include it in the agenda.
    d. Applicant must attend and present the mini grant at the next PTO monthly meeting.
    e. Mini Grants time period is Oct. 1-April 15 of each school year.
    f. Items to submit
        i. Exact Itemized list of items with pricing
        ii. Grand total (PTO is tax-exempt)
        iii. Picture of items
        iv. Mini grants should not exceed $500
        v. Mini grant will be paid in one lump sum
    g. Post Mini grant
        i. Submit pictures utilizing the mini grant to the PTO by April 15. We will use this to make a video/presentation showcasing mini grants usage.
    h. Any unused funds remaining on May 30 will be returned to the PTO general fund.
    i. Grants will not be carried over from year to year.
    j. Once the PTO mini grant budget line has been depleted the Google Form will be closed.

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Section 13: Insurance- PTO will carry a current insurance policy

A. Excess Accident Medical, General Liability, D&O, Crime, and optional Property Insurance

Section 14: Asset logging- PTO will maintain an asset log of items and money in Google drive. (t-shirts, merchandise, equipment, paper, and more).

Article VII – Parliamentary Authority

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

Article VIII – 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 IX – Dissolution

The organization may be dissolved with previous notice (14 calendar days) and a two-thirds vote of those present at the meeting.

Article X – Amendments & Bylaws

Section 1: 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.

Section 2: The bylaws of this organization will be reviewed at least annually by the executive board.

Article XI – 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. 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.
C. An ownership or investment interest in any entity with which the organization has a transaction or arrangement;
    a. A compensation arrangement with the organization or with any entity or individual with which the organization has a transaction or arrangement; or
    b. 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. 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.
    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 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.
    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 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.
    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 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 that 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.

Columbus Gifted Academy
Parent Teacher Organization (PTO)

Bylaws & Conflict of Interest Policy Agreement

I have been given a hard copy or electronic version of Columbus Gifted Academy Parent Teacher Organization Bylaws that include the Conflict of Interest Policy.

I have read the bylaws and understand its contents. Also, I understand that Columbus Gifted Academy Parent Teacher Organization (PTO) Bylaws is a charitable organization 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.

_____

Signature

_____

Position

_____

Date

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