

RIVERWOOD PARENT TEACHER ORGANIZATION CONSTITUTION AND BY-LAWS

ARTICLE I – PURPOSE

The purpose of the Riverwood PTO shall be to provide the students with materials, educational activities and enrichment programs which would otherwise not be available to them. The PTO will serve as the vehicle to open channels of communication between parents and teachers for the betterment of all involved with Riverwood School.

(Amended 4/12) Upon the dissolution of the organization, assets shall be distributed for one or more exempt purposes within the meaning of section 501(c)(3) of the Internal Revenue Code, or 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.

ARTICLE II – MEMBERSHIP

Membership in the PTO is open to all parents/guardians *(Amended 9/16/26)* and teachers at Riverwood School. All PTO members are eligible to vote.

ARTICLE III – THE EXECUTIVE BOARD

The Riverwood PTO Executive Board shall consist of the PTO Officers, see Article IV, committee chairs and the Principal. The school Principal's duties shall be to advise the Executive Board of upcoming school functions and school policies.

The duties shall be to transact business between general meetings in preparation for those general meetings and to prepare and submit a budget for approval at the May general meeting.

(Amended 9/16/26) The Executive Board shall be responsible for conducting the organization's business between general meetings, preparing for general meetings, and developing an annual budget. The proposed budget shall be presented for review and approval at a general meeting at the start of the new fiscal year.

ARTICLE IV – OFFICERS

The officers shall consist of a President, President-Elect, Secretary and a Treasurer. Officers shall immediately assume their official duties, alongside the current officers *(Amended 9/16/26)*, at the May general meeting. In case of a vacancy in the office of President, the President-Elect shall assume the office of president and an election shall be conducted to fill the position of President-Elect.

ARTICLE V – CONFLICT-OF-INTEREST*(Amended 4/12)*

Board members have an obligation to conduct business within guidelines that prohibit actual or potential conflicts of interest. This policy establishes only the framework within which Riverwood Elementary School PTO wishes its business to operate. The purpose of these

guidelines is to provide general direction so that board members can seek further clarification on issues related to the subject of acceptable standards of operation.

An actual or potential conflict of interest occurs when a board member is in a position to influence a decision that may result in personal gain or gain for a relative as a result of the Organization's business dealings. For the Purpose of this policy, a relative is any person who is related by blood or marriage, or whose relationship with the board member is similar to that of persons who are related by blood or marriage.

No presumption of a conflict is created by the mere existence of a relationship with outside firms. However, if a board member has any influence on any material business transactions, it is imperative that he or she discloses to an officer of the organization as soon as possible the existence of any actual or potential conflict of interest so that safeguards can be established to protect all parties.

Personal gain may result not only in cases where a board member or a relative has a significant ownership in a firm with which the organization does business, but also when a board member or relative receives any kickback, bribe, substantial gift or special consideration as a result of any transaction or business dealings involving the Organization.

Each year all board members must review and sign the attached Conflict-of-Interest Disclosure Statement and return to the Secretary for inclusion with the May minutes for review at the general meeting in September.

ARTICLE VI – ELECTION OF OFFICERS

Election of officers shall take place at the April general meeting. The PTO Nomination Form shall be distributed to all who attend the March general meeting; filled out forms must be returned to the PTO President prior to the April general meeting. The PTO President shall contact all nominees for their consent. Only those nominees that give their consent to their nomination shall become candidates. Further nominations may be made from the floor the day of election. Those nominated from the floor will only become candidates with their consent. Voting shall be by voice if a slate is presented. If more than one person is running for an office, a ballot vote shall be taken. A person shall be elected by receiving a majority of the votes cast by members present at the April general meeting. If no candidate receives a majority, a run-off will be held between the two candidates with the highest vote totals. Members must attend three meetings of the current school year prior to the April general meeting to be eligible to vote for the PTO officers for the following year.

ARTICLE VII – DUTIES OF OFFICERS

(Amended 9/16/26) The President's main job is to **lead meetings, coordinate officers, and serve as the primary link** between parents and the school administration.

The President *(Amended 9/16/26)* shall serve as PTO representatives at community functions when necessary. They shall appoint special committees and shall perform such duties as usually pertain to the office. They are responsible for preparing an agenda for each meeting and making all agendas available to any interested persons.

VICE PRESIDENT *(Amended 9/16/26)*

The Vice President acts as the primary assistant to the President. They step in to run meetings if the President is absent and typically oversee PTO sponsored school events.

They take over if the President steps down or cannot complete their term.

SECRETARY:

Shall keep an accurate record of the meetings of the Riverwood PTO and shall carry on the general correspondence of the organization. A copy of all minutes shall be kept in a PTO Records Binder in a designated area in the school and made available to all interested persons. The Conflict-of-Interest Disclosure and Whistleblower statements shall be included within the PTO Records Binder, kept at the school. *(Amended 9/16/26)*

TREASURER:

Keeps financial records of checks, receipts, deposits and withdrawals of all monies in the PTO account. The Treasurer shall prepare a monthly financial report for all PTO meetings *(Amended 9/16/26)* including income and expenses. A copy of the financial report shall be kept along with the minutes and the agendas in a designated area of the school and made available to all interested persons. The Treasurer shall coordinate a joint audit of the organization's financial records by the incoming and outgoing PTO officers. *(Amended 4/12)* *The Treasurer shall also give the accountant all information needed, including an electronic version of the file. (Amended 9/16/26)*

ALL BOARD MEMBERS: *(Amended 4/12)*

The Board shall review the profit and loss statement with the bank statement each month. Review the 990 forms prepared by the accountant each year.

(Amended 9/16/26) Outgoing Executive Board members shall work collaboratively with incoming Board members to ensure a thorough and effective transition. This includes the timely transfer of all records, materials, access, and institutional knowledge necessary for the continued operation of the organization. The transition process shall be conducted in a manner that supports continuity and prevents any disruption to the organization's functions.

(Amended 9/16/26) Any funds received in excess of the approved budget shall be reviewed by the Executive Board. The Board shall evaluate potential uses for such funds and present one or more recommendations to the general membership. Final decisions regarding the allocation of these funds shall be made by a vote of the membership at a general meeting.

ARTICLE VIII – COMMITTEES AND COMMITTEE CHAIRPERSONS

COMMITTEES

(Amended 9/16/26) All committees have a chairperson in charge. The PTO President or Executive Board appoints this person. Any PTO member can join a committee. Committees do not make major rule changes on their own. Instead, they share updates at regular PTO meetings.

DISSOLUTION OF COMMITTEES

Special committees shall be dissolved automatically after completion of their task or project.
(Amended 9/16/26)

COMMITTEE CHAIRPERSONS

The PTO President shall act as an ex-officio member of all committees.

For Special committees a written record for the file containing the same information is required. Committee chairpersons are responsible for updating the Executive Board (Amended 9/16/26) on status as requested during General Meetings. A committee chairperson is also responsible to ensure that the budget is met.

For any committee with a budget of \$400 or more, the committee chair will be responsible to provide the PTO Executive Board with a plan of action at least 4 weeks prior to the event, to include documentation (see Riverwood PTO Purchase Order Procedures and Riverwood PTO Purchase Order Form) for purchases that will be made. This plan of action, submitted in an outline form, will also include full disclosure and detail of the planned function, activities, food etc. that will be a part of any PTO related in-school function. No purchases will be made nor will activities occur until the Executive Board has given approval.

For all other committees any purchase ~~of \$50 or more~~ needs to be presented to the PTO Executive Board for -approval (see Riverwood PTO Purchase Order Procedures) prior to making that purchase.

Any committee that needs to provide proof of the PTO's tax-exempt status must contact the PTO Executive Board for direction as to how to proceed.

As a Committee Chairperson is appointed, they will be given this portion of the Riverwood PTO Constitution and Bylaws to sign and date, to show they have read and understand the above stated procedures. The Executive Board will keep a copy in the PTO Records Binder (Amended 9/16/26) and the Committee Chairperson will have a copy for their records.

ARTICLE IX – MEETINGS

GENERAL

The Riverwood PTO will hold General Meetings 8 times a year in the months of September, October, November, January, February, March, April and May. There will be none in December. Additional General Meetings may be called at the discretion of the Executive Board.

SPECIAL

Meetings may be called by the President or a majority of the Executive Board.

In the event of an emergency an immediate decision can be made by the officers of the PTO and such action must be reported to the members of the PTO at the next monthly General Meeting.

ARTICLE X – FORMS AND RECORDS (Amended 4/12)

Riverwood Elementary School PTO is the official name of the PTO. Our Federal Employer Identification Number is 01-0675862 this number does not need to be renewed. Our State of Illinois tax exemption identification number is E9967-3908-05 and must be reviewed every 5 years.

Each year we must file a Corporate Annual Report. This will be mailed to our registered agent, but must be filled out and signed by the treasurer and sent to the Secretary of State's office with a small fee. Our registered agent is Curt P. Rehberg & Associates, 64 E Crystal Lake Ave, Crystal Lake, IL 60014. His contact information is crehberg@sbcglobal.net or (815)444-1050.

The PTO must file a form 990 with the Internal Revenue Service and Illinois Department of Revenue each year 4 months after the end of our fiscal year. Our Fiscal year is July 1st to June 30th making our 990 tax forms due November 15th each year. Our Accountant is Eder, Casella & Co., 5400 West Elm Street, Suite 203, McHenry, Illinois, 60050, (815) 344-1300.

(Amended 9/16/26) The PTO organization shall maintain a checking account for the purpose of conducting its financial transactions. All bank statements must be sent to the school address. Our accounts are dual signature accounts. Debit cards are not permitted on the PTO accounts because this negates the dual signature requirement.

(Amended 9/16/26) The Executive Board must vote to change the registered agent, accountant, organization name, fiscal year or banking institution.

By federal law we must retain the following information for the stated time Period:

<i>ITEM</i>	<i>RETENTION PERIOD</i>
<i>By-Laws and Articles of Incorporation</i>	<i>Permanent</i>
<i>Board and committee meeting agendas and minutes</i>	<i>Permanent</i>
<i>Conflict-of-interest disclosure forms</i>	<i>4 years</i>
<i>Financial Statements (audited)</i>	<i>Permanent</i>
<i>Bank Statements and checks</i>	<i>7 years</i>
<i>General Ledger and Journals</i>	<i>7 years</i>
<i>Contracts and agreements</i>	<i>7 years after obligation ends</i>
<i>Insurance Policies</i>	<i>Permanent</i>
<i>Insurance Claims made</i>	<i>Permanent</i>
<i>Accident reports</i>	<i>7 years</i>

<i>IRS exemption determination and correspondence</i>	<i>Permanent</i>
<i>IRS Form 990s</i>	<i>Permanent</i>
<i>Correspondence with legal counsel or accountants</i>	<i>7 years after return filed</i>

ARTICLE XI – VACANCIES

In the case of a vacancy in the office of President, the Vice President (*Amended 9/16/26*) shall assume the office of President. In the case of a vacancy in the office of Vice President, Secretary, or Treasurer (*Amended 9/16/26*), an election will be held at the next regularly scheduled meeting. In the event that a position is vacant, the President shall perform those duties until the position is filled. (*Amended 9/16/26*)

ARTICLE XII – ROBERTS RULES OF ORDER

Roberts Rule (*Amended 9/2007, 9/16/26*), shall govern this organization in all cases to which they are not inconsistent with these bylaws and those of the standing rules.

ARTICLE XIII – WHISTLEBLOWER POLICY

Attached to the bylaws is the PTO whistleblower policy that must be reviewed and signed by the board. This policy will be presented at the first meeting of the school year. A copy will be available in the PTO Records Binder kept at the school. (*Amended 9/16/26*)

ARTICLE XIV – AMENDMENTS

These bylaws may be amended at any regular meeting of the Riverwood PTO Board by a two-thirds vote of those entitled to vote provided that written notice of the proposed amendment was given not less than fourteen days in advance of the meeting.

ARTICLE XV – POLICY

The Riverwood PTO shall be non-commercial, non-sectarian, and non partisan. No commercial enterprise or any candidate shall be endorsed by it. No PTO monies shall be used for any partisan or sectarian interest. The name of the PTO, or its officers in their official capacities, shall not be used in connection with a commercial concern of any partisan or sectarian interest other than the regular work of the PTO.

AMENDMENT 1

The Riverwood PTO will provide \$100 per current Riverwood child in the child's family, (to be determined at the discretion of the PTO Board). (*Amended 9/16/26*)

Riverwood Elementary School PTO
Conflict-of-Interest Disclosure Statement

Please initial in the space at the end of item 1 or complete item 2, whichever is appropriate; complete the balance of the form; sign and date the statement; and return it to the **PTO** secretary.

1. I am not aware of any relationship or interest or situation involving my family or myself that might result in, or give the appearance of being, a conflict of interest between such family members or me on one hand and the Organization on the other.

Initials: _____

2. The following are relationships, interests, or situations involving me or a member of my family that I consider might result in or appear to be an actual, apparent, or potential conflict of interest between such family members or myself on one hand and the Organization on the other. Initials: _____

Corporate (either nonprofit or for-profit) directorships, positions, and employment:

Membership in the following organizations:

Contracts, business activities, and investments with the following organizations:

Other relationships and activities:

My primary business or occupation at this time:

I have read and understand the Organization's Conflict-of-Interest Policy and agree to be bound by it. I will promptly inform the Secretary of any material change that develops in the information contained in the foregoing statement.

Print Name Signature Date

Riverwood Elementary School PTO
WHISTLEBLOWER POLICY

General: The PTO Code of Ethics and Conduct (“Code”) requires officers and chairpersons to observe high standards of business and personal ethics in the conduct of their duties and responsibilities. As representatives of the PTO, we must practice honesty and integrity in fulfilling our responsibilities and comply with all applicable laws and regulations.

Reporting Responsibility: It is the responsibility of all officers and chairpersons to comply with the Code and to report violations or suspected violations in accordance with this Whistleblower Policy.

No Retaliation: No officer or chairperson who in good faith reports a violation of the code shall suffer harassment, retaliation, or adverse consequence. The Whistleblower Policy is intended to encourage and enable members to raise serious concerns within the organization prior to seeking resolution outside the organization.

Reporting Violations: The Code addresses the PTO’s open door policy and suggests that members share their questions, concerns, suggestions, or complaints with someone who can address them properly. In most cases the PTO board member is in the best position to address an area of concern.

Acting in Good Faith: Anyone filing a complaint concerning a violation or suspected violation of the code must be acting in good faith and have reasonable grounds for believing the information disclosed indicates a violation of the Code.

Confidentiality: Violations or suspected violations may be submitted on a confidential basis by the complainant or may be submitted anonymously. Reports of violations or suspected violations will be kept confidential to the extent possible, consistent with the need to conduct an adequate investigation.

Handling of Reported Violations: The Board (*Amended 9/16/26*) will notify the sender and acknowledge receipt of the reported violation or suspected violation within 10 business days. All reports will be promptly investigated and appropriate corrective action will be taken if warranted by the investigation.

President

Vice President (*Amended 9/16/26*)

Treasurer

Secretary