

BY-LAWS FOR LEDGE STREET SCHOOL

PARENT TEACHER ORGANIZATION

As Amended and Restated August 2025

Originally Adopted December 2017

ARTICLE I: NAME, DESCRIPTION, & PURPOSE

Section 1: NAME—The name of the organization shall be Ledge Street PTO. The PTO is located at Ledge Street Elementary School at 139 Ledge Street Nashua, NH 03060.

Section 2: DESCRIPTION—The PTO is a nonprofit 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 Ledge Street to develop a closer connection between school and home by encouraging parent involvement, and to improve the environment at Ledge Street through volunteer and financial support.

Section 4: MISSION STATEMENT- To enhance the academic experience at Ledge Street Elementary School by creating connections and working together as a community.

ARTICLE II: BASIC POLICIES

The following are the basic policies of this Organization:

1. There are no paid positions within the Organization. All individuals holding elected or appointed positions are volunteers, typically family members of a student of the school or staff of the school, who volunteer their time in the interest of the school, its students and educational achievements.
2. Organization shall be non-commercial, nonsectarian and nonpartisan.
3. Notwithstanding any other provision of these Articles, the Organization shall not carry on any other activities not permitted to be carried on (1) by an Ledge Street School PTO exempt from federal income tax under Section 501(c)(3) of the Internal Revenue Code or (2) by an organization, contributions to which are deductible under Section 170(c)(2) of the Internal Revenue Code.

ARTICLE III: MEMBERSHIP

1. Membership shall be automatically granted to all parents and guardians of Ledge Street School students.
2. Teachers and administrators of Ledge Street School are members of the PTO.
3. There are no membership dues.
4. Any members of the PTO shall be eligible to participate in the general meetings or to serve in any of its elective or appointive positions.
5. Members have voting privileges, one vote per person.

ARTICLE IV: OFFICERS

Section 1: EXECUTIVE BOARD—The Executive Board shall consist of the following officers: President, Vice President, Secretary, Treasurer, and one school administrator. Officer positions can be shared. Each of these is a voting member of the Executive Board.

Section 2: TERM OF OFFICE—The term of office for all officers is one year, beginning August 1 and ending July 31 of the following year.

Section 3: QUALIFICATIONS—Any PTO member in good standing may become an officer of the PTO. Any Executive Board Member may only be absent for two PTO meetings per year, and must be present for at least 80% of PTO sponsored events.

Section 4: DUTIES

Executive Board:

All members of the Executive board will:

1. 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 unbudgeted expenditures of no more than \$500.00.
2. Support the objectives of the Ledge Street School PTO and uphold its policies and principles.
3. Help recruit successors and committee chairpersons for all vacant standing committees of the board.
4. Solicit budgetary details and plan of work from the chairperson of all committees placed reporting to their office and work with the Executive Board in support of the development of the annual PTO budget.
5. Assist the chairperson of any committee under their office at the request of the chairperson.

6. Maintain documentation related to their function and deliver this documentation and any official materials to their successor within thirty (30) days after the meeting at which the successor was elected.
7. All elected officers on the Executive Board shall perform the duties outlined in these By-laws and those assigned by the board from time to time. Upon expiration of their term of office or in case of resignation, each officer shall turn over to the President, without delay, all records, books and other materials pertaining to the office, and shall return to the Treasurer, without delay, all funds pertaining to the Ledge Street School PTO.

President:

Preside at general PTO meetings and Executive Board meetings, serve as the official representative of the PTO, prepare agendas for official PTO meetings and retain all official records of the PTO.

1. Set monthly Board and general meeting agendas.
2. Preside at all meetings of the Ledge Street School PTO and of the board.
3. Lead discussions and subsequent voting on fundraisers and events for the year
4. Coordinate the work of the officers and committee chairpersons of this PTO in order that the objectives of this PTO may be promoted.
5. Ensure that planning for upcoming events or fundraisers is going smoothly
6. Review monthly Profit and Loss statements.
7. Review monthly minutes prior to publication
8. Be a member ex-officio of all standing and special committees
9. Liaison with Superintendent of Schools, School Committee and other district PTO Presidents.
10. Lead/assign special projects. Troubleshoot and resolve issues.
11. Public presence for PTO; deliver short presentations at functions, open houses, or town/School Committee meetings. Voice of the PTO for newspaper reporters.
12. Shall perform such other duties as may be prescribed in these By-laws or assigned by the Ledge Street School PTO or by the board.

Vice President:

Oversee the committee system of the PTO, assist the President in responsibilities of 1-12 above, and chair meetings or subcommittee meetings in the absence of the President as well as marketing for the PTO.

Secretary:

Record and distribute minutes of all Executive Board meetings and all general PTO meetings, and hold historical records for the PTO. Manage communications including but not limited to PTO newsletters, email broadcasts, website, etc.

1. Issuance of meeting notices providing at least two weeks advance notice whenever possible. Copies of meeting notices shall be retained with Minutes of the meeting.
2. Responsible for attending and recording Minutes of board meetings and general PTO meetings ensuring record of attendees, topics of discussion, summary of committee reports presented at meetings, and record of formal motions and votes associated with said motions. As a general rule, minutes are to be distributed to board members within 7-10 days following the meeting for review and comment. Final draft of minutes are to be presented at the next scheduled meeting for formal approval. Following formal approval, submit minutes of board and general PTO meetings to the webmaster for posting on the PTO website.
3. Maintain/send PTO Board correspondence. Retain correspondence of significance received such as awards, certificates, official state or government notices, etc.
4. Ensure safe storage of minutes/correspondence on school property and ensure compliance with IRS records retention guidelines.
5. Shall perform such other duties as may be prescribed in these By-laws or assigned by the Ledge Street School PTO or by the board; shall be a member ex officio of all committees.

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.

1. Pay all bills and issue all checks for reimbursement.
2. Make all bank deposits ensuring proper retention of backup materials and accurate assignment of expense in accordance with the Ledge Street School PTO's chart of accounts.
3. Reconcile monthly bank statements.
4. Maintain investment funds as directed by the Board.
5. Maintain general ledger for all accounting transactions.
6. Provide financial reports for monthly board and general PTO meetings.
7. Prepare a yearly budget with input from board members and schedule for approval at the June or September PTO general meeting.
8. Prepare all required tax forms as needed such as Forms 990 and Annual Report or seek out professional assistance as necessary to complete them.
9. Prepare 1099's each year or seek out professional assistance as necessary to complete them.
10. Ensure all procedures necessary to maintain non-profit and tax-exempt status are followed.
11. Act as a resource to the board and membership regarding any financial issues of the Ledge Street School PTO.

Section 9: REMOVAL- An officer can be removed from office for failure to fulfill his/her duties, after reasonable notice, by a majority vote of the Executive Board.

Section 10: VACANCY- If a vacancy occurs on the Executive Board, the President shall appoint a PTO member to fill the vacancy for the remainder of the officer's term.

Section 11: NOMINATIONS AND ELECTIONS: All positions will be announced at our April PTO. At this meeting, nominations may also be made from the floor. Meeting, and elections will be held during our May PTO meeting. You must attend the May meeting to vote. All voting will be shown by hand and the elected person will serve for the following year. If more than one person is running for an office, a ballot vote shall be taken.

Article V : Committees:

1. The President and Secretary shall be a member ex officio of all committees.
2. Only members of the Ledge Street School PTO shall be eligible to serve in any elective positions.
3. All committees are chaired by the President or President designee.
4. The board may create committees as it may deem necessary to promote the objectives and carry on the work of the Ledge Street School PTO. The term of each chairman shall typically be one year.
5. The Executive Board will approve committees and the membership.
6. The chairman of each standing committee shall present a plan of work to the board for approval.

ARTICLE VI: MEETINGS

Section 1: EXECUTIVE BOARD MEETINGS- The Executive Board shall meet monthly during the school year, or at the discretion of the President.

Section 2: 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 3: COMMITTEE MEETINGS - Committee meetings shall be held to conduct business of the committee, as approved by the executive board. The chairman needs to submit a meeting date and agenda with their membership.

Section 4: VOTING- Each member in attendance at a PTO meeting meeting type listed above is eligible to vote, one vote per member. Absentee and proxy votes are not allowed.

Section 5: QUORUM- A quorum refers to the minimum number of members that must be present at a meeting in order for official business to be conducted and decisions or votes to be considered valid. Half the number of executive board members plus one constitutes a quorum, in executive board meetings. In a general PTO meeting or committee meeting, half the number of members present plus one.

ARTICLE VII: FINANCIAL POLICIES

Section 1: FISCAL YEAR- The fiscal year of the PTO begins July 1st and ends June 30th of the following year. REMINDER: State law often dictates what records must be made available to an organization's members and to the general public. Also, federal law requires that a nonprofit tax-exempt organization's IRS Form 1023 and copies of the organization's annual information returns (IRS Form 990 or 990EZ) for the most recent three years be available for public review when requested.

Section 2: BANKING- All funds shall be kept in a checking account in the name of Ledge Street PTO requiring two signatures of the Executive Board and held at a local financial institution.

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 monthly. The PTO shall arrange an independent review of its financial records each year.

Section 4: REQUEST FOR FUNDS- A request form must be submitted and approved by the Executive Board before funds are distributed.

Section 5: ENDING BALANCE- The organization shall leave a minimum of \$5,000 in the treasury at the end of each fiscal year.

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

ARTICLE XIII: FUNDRAISING

1. The Ledge Street School PTO acknowledges that as a non-profit organization, it has certain responsibilities with respect to fundraising efforts on behalf of Ledge Street School. The intent of fundraising activities is to raise monies to support projects or initiatives for the benefit of the school and its students. Typically non-profit Ledge Street School PTO fundraising is designed to raise money which is spent in the same fiscal year; however, a percentage of funds may be set aside for long term or high cost expenditures.

2. All fundraising that is done by the Ledge Street School PTO must be clearly stated, written, and labeled.
3. The Ledge Street School PTO may ask to fundraise at grade level events. The PTO will accept the decision of the grade level.
4. The Ledge Street School PTO Board may set up subaccounts within their Chart of Accounts or separate bank accounts to save money for major expenditures and/or emergency funds. PTO funds may be deposited into checking, savings, certificates of deposit or cash money market accounts; the funds may not be invested in mutual funds, stocks or other securities.
5. The Ledge Street School PTO acknowledges that donations made may not be deductible under IRS regulations (publication 557). Typically funds received in exchange for the purchase of goods or services are not tax-deductible (examples include magazine sales, pizza sales, cookie dough, gift certificate purchases, etc.).
 - a. A charitable organization must provide a written disclosure statement to donors of a quid pro quo contribution over \$75. A Quid pro quo contribution is a payment a donor makes to a charity partly as a contribution and partly for goods or services. For example, if a donor gives a charity \$100 and receives a concert ticket valued at \$40, the donor has made a quid pro quo contribution. In this example, the charitable contribution part of the payment is \$60. Even though the deductible part of the payment is not more than \$75, a disclosure statement must be filed because the donor's payment (quid pro quo contribution) is more than \$75. The Ledge Street School PTO will comply with this regulation as may be amended by the IRS from time to time. Disclosure statements shall be issued to the donor pursuant to IRS regulations.
 - b. Organizations donating goods or services to the Ledge Street School PTO will be advised to utilize the IRS' Good Faith Estimate of Market Value to determine the value and deductibility of such donation.
 - c. Any individual or organization who makes a cash donation in excess of \$250 shall be entitled upon request to receive written acknowledgement of the donation including the date of donation, the amount received and the name and tax ID number of the PTO.

ARTICLE IX: SOCIAL MEDIA AND EMAIL

1. Any and all social media (facebook, instagram, websites, etc.) related to Ledge Street School PTO and its Committees and email shall be governed by executive board members or designee of the PTO. The president shall hold all passwords for any social media or email for the PTO and its committees.
2. All access to social media and email shall be turned over to newly elected executive board members or committee designee.

ARTICLE X: BYLAWS 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 (2/3) approval of all members present and voting is required to adopt an amendment to the bylaws.

ARTICLE XI: CONFLICT OF INTEREST:

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.

ARTICLE XII: DISSOLUTION

In the event of dissolution of the PTO, any funds remaining shall be donated to Ledge Street School.

ARTICLE XIII: PARLIAMENTARY AUTHORITY

The authority for this organization shall be Robert's Rules of Order.

These bylaws were adopted on (06/17/17).

Amended (date): ____ 12-21-17 ____

Amended (date): ____ 8-12-2025 pending ____

Signature of Agreement _____ Date: _____

President: _____

Vice President: _____

Treasurer: _____

Secretary: _____