

Bow Parent Teacher Organization Bylaws

Date of Adoption: February 2, 2005

Date of Revision: April 13, 2009

Date of Revision: October 3, 2023

Article I – Name

The name of this organization shall be the Bow Parent Teacher Organization (PTO).

Article II – Articles of Organization

- A. The articles of organization include these bylaws and the certificate of incorporation or 501c(3) designation.
- B. These bylaws may be amended at any general membership meeting and approved by a majority vote of members present. Written notice of amendments or additions to the bylaws must be presented to the Executive Board at least one week prior to the meeting and then posted on the PTO website one week prior to the meeting.
- C. Only as necessary to meet changing conditions in the school and community, these bylaws may be temporarily revised by a 2/3 vote of the Executive Board. To achieve such a temporary revision, the Executive Board must notify the membership by email, post the temporary revision to the Bow PTO website, and bring the revision for a general membership vote at the next scheduled meeting. If the general membership approves the revision by a majority vote, the temporary revision then takes full effect. If the general membership does not approve the proposed revision, then the by-laws remain unchanged.

Article III – Mission/Goals

- A. To mobilize and support parents, teachers, and students in Bow and Dunbarton, in order to benefit the Bow Elementary, Bow Memorial School, and Bow High School (hereinafter “Bow schools”).
- B. To serve as a communication link between Bow schools, the Bow community, and the Dunbarton community, in order to promote a positive school/community relationship that will enhance our children’s educational environment and experience.
- C. To enhance the educational outcomes of Bow schools by fostering support for the Bow schools’ educational objectives.

- D. To enhance the educational facilities and opportunities for students at Bow Schools that are not otherwise provided for in the school budgets.
- E. This mission is to be carried out through volunteerism and fundraising by the Bow PTO, on behalf of the children of Bow and Dunbarton.

Article IV – Policies

- A. This organization shall neither seek to direct the administrative activities of the school(s) nor to control its policies.
- B. This organization may make suggestions to the administration concerning activities of the school, if such suggestions are made toward the betterment of conditions for all concerned (i.e., students, teachers, administrators, and parents).
- C. Policies shall be developed, approved, or revised via meetings or committees. Their approval shall be acquired through a majority vote at a general membership meeting.
- D. Notwithstanding any other provisions of these articles, the Organization is organized exclusively for one or more of the purposes as specified in 501(c)(3) of the Internal Revenue code of 1986, as amended, and the Organization's activities shall follow the permissible activities specified by this code or corresponding provisions of any subsequent Federal tax laws for exempt organizations.
- E. No substantial part of Organization activities shall be directed towards lobbying, or otherwise attempting to influence legislation, except as otherwise provided by IRS 502(k).
- F. The Organization shall not participate or intervene in (including the publication or distribution of materials) any political campaign on behalf of any candidates for public office.
- G. Monetary Policies
 - (1) An annual budget meeting will be held each year in April, at which time the budget for the following year will be prepared and discussed. That budget will be presented to the membership at a general PTO meeting in May and subsequently posted on the PTO's website. Discussion and amendments to the proposed budget will be reserved for the general meeting held in June. Voting shall immediately follow discussion, with a simple majority of those present required for passing.
 - (2) Any school administrator wishing to add a non-standard line item to the PTO annual budget for the following year must be present at, or send a representative to, the April budget meeting in order to present and discuss his/her request in person.

(3) At the end of each fiscal year (July 1st through June 30th), an annual financial review will be conducted by the Bow PTO Compliance Officer through an approved audit committee or a qualified community volunteer to complete these basic audit steps.

(4) At the first meeting of the school year, the Bow PTO Compliance Officer's report will be presented by the Executive Committee for adoption by the general membership. Once the annual report of the Compliance Officer is accepted, it is no longer necessary to move to adopt each month's treasurer's report. The reports will be presented and filed for the following year's audit.

(5) Budgeted Classroom Reimbursements

- a. If allocated during the yearly budget, individual classroom reimbursements are to be spent for classroom expenses that would otherwise come out of the teacher's/staff member's pocket. Digital forms for requesting reimbursement from the PTO can be found on the PTO website at bowpto.org. Completed forms, with receipts attached, should be submitted to the PTO Treasurer through the PTO website.
- b. Unless noted otherwise in the annual budget allocation, all BES/BMS/BHS teachers and licensed staff members are eligible to apply for classroom reimbursements up to \$100 per teacher/staff member. Reimbursements will be processed in the order they are received by the PTO Treasurer until the allocated funds run out.
- c. Allocated classroom reimbursement funds may only be used within the school year of the appropriation and prior to March 31 of that school year. Funds cannot be carried over to a subsequent school year UNLESS a written request, with a specific purpose stated, is received by the Executive Board prior to March 31.
- d. If a BES/BMS/BHS teacher or staff member has already exhausted their eligibility for classroom reimbursement funds, such teacher or staff member may request up to \$500 in additional classroom funds, if approved by their respective building principal and delivered to an Executive Board member 7 days prior to a general membership meeting. Requests will be considered on an individual basis and voted on following the presentation of the request and subsequent discussion by the general membership. If approved, funds will be dispersed immediately upon a majority affirmative vote.
- e. If a BES/BMS/BHS teacher or staff member has already exhausted their eligibility for classroom reimbursement funds, such teacher or staff member may request

more than \$500 in additional classroom funds, if approved by their respective building principal and delivered to an Executive Board member 7 days prior to a general membership meeting. Requests for more than \$500 of additional classroom funds will be automatically tabled until the next general membership meeting to allow the Executive Board to have additional time to post the request on the Bow PTO website and add the proposal to the next meeting's agenda. If approved at the subsequent meeting, funds will be dispersed immediately upon a majority affirmative vote.

(6) Non-Budgeted Spending

- a. Requests for special funding equal to or less than \$1500 for a non-budgeted project may be considered at a general membership meeting without prior notice to the Executive Board or to the Bow PTO Treasurer. All requests exceeding \$1500 must be provided to the Executive Board 7 days prior to the general membership meeting, to allow the Executive Board sufficient time to post the request on the Bow PTO website and add the proposal to the upcoming meeting's agenda. If the special funding request is equal to or less than \$1500 or the special funding request satisfied the 7-day notice requirement, the general membership may vote on the request, and funds will be dispersed immediately upon a majority vote.
- b. If a special request request does not satisfy the 7-day notice requirement, the vote will be tabled until the following general membership meeting. This will allow the Executive Board time to post the request on the Bow PTO website and add the vote to the next meeting's agenda. If approved at the subsequent meeting, funds will be dispersed immediately upon a majority affirmative vote.
- c. The Executive Board (with the approval of any three Executive Board members) has the authorization to spend up to \$500 for emergency reasons, with no membership vote required. The Executive Board must report any and all emergency spending to the membership at the next scheduled general membership meeting.

(7) Cash Boxes for Fundraisers

- a. All cash issued to events for the purpose of making cash change should be signed for and received from the Bow PTO Treasurer (or another Executive Officer designated by the Treasurer) to be properly accounted for and debited from the event's proceeds.

- b. A reconciliation report will be created for each fundraising event to account for all monies in and out and for deposits made to ensure accurate fiscal reporting of each event.
 - c. At all fundraising events, two event committee members will complete forms for cash returns to the Bow PTO Treasurer, and both event committee members will initial required forms before any monies leave the event.
- (8) No individual member or delegation of members of this organization shall have the authority to enter into any agreement or contract monetary or otherwise or to obligate this organization except upon the authorization of this organization through a majority vote at a membership general meeting.
- (9) In the event of dissolution, all remaining assets and property of the organization shall, after payment of necessary expenses thereof, be distributed to such organizations as shall qualify under section 501(c)(3) of the Internal Revenue Code of 1988, as amended, or corresponding provisions of any future Federal Tax Code.
- (10) No member trustee, officer of the organization, or any private individual shall be entitled to share in the distribution of any of the Organization assets on dissolution.
- (11) No part of the net earnings of the organization shall inure to the benefit of any member, trustee, director, officer of the organization, or any private individual (except that reasonable compensation may be paid for services rendered to or for the organization).

Article V – Membership

- A. Membership is open to any parent or guardian with a child in Bow schools, and any Bow schools staff member, including teachers, professionals, and administrators.
- B. Any member shall have the privilege of making motions, voting, and serving on committees.

Article VI – Officers: Elections & Duties

- A. Officers shall be elected from within the general membership by written ballot annually, in the month of May. However, if there is only one nominee for any office, upon motion from the floor, the election may be held by voice vote.
- B. Officers shall assume their official duties at the close of the regular meeting in June and shall serve until a successor is elected or until their resignation.

- C. The Executive Board may fill any office vacancy by appointment until the next general membership meeting, when an election must be held.
- D. All officers shall deliver official materials to their successors at the close of their service of office.
- E. The PTO Executive Board shall be comprised of any combination of the following elected officers to minimally include a President, Vice President, Secretary, Treasurer, and Compliance Officer. The general membership may create any additional officer positions, as desired. If the Executive Board is comprised of an odd number of officers, all officers will be voting members of the Executive Board. If the Executive Board is comprised of an even number of officers, the Compliance Officer shall be a non-voting member of the Executive Board.
- F. The duties of the Executive Board are as follows:
 - (1) To transact necessary business in the intervals between regular meetings and such other business as may be referred to it by the organization or committees requiring or needing assistance;
 - (2) To solicit input from membership in the development or revision of the organization's purpose, goals, and objectives;
 - (3) To monitor progress towards the organization's goals and objectives; and
 - (4) To administer discretionary emergency funds not to exceed \$500 per incident.
- G. The officers delegated these responsibilities shall:
 - (1) Attend the first general meeting of the year in order to introduce themselves to new members;
 - (2) Oversee the operations of the activities through their completion;
 - (3) Solicit general member participation for Bow PTO activities; and
 - (4) Present periodic reports on progress at general membership meetings.
- H. Responsibilities of each office are as follows:
 - (1) The President or Co-Presidents shall:
 - a. Preside at all meetings of the organization and Executive Board;

- b. Prepare the upcoming meeting's agenda and arrange for posting of the agenda on the PTO website at least three days prior to a general meeting;
- c. Serve as an authorized signatory of PTO checks;
- d. Coordinate the work of the officers and chairs, oversee the fulfillment of organizational goals, and ensure the pursuit of the organization's purpose; and
- e. Foster communication between the Bow PTO and the school communities.

(2) The Vice President shall:

- a. Attend general membership, budget, and executive board meetings;
- b. In the President's absence, preside over general membership and Executive Board meetings; and
- c. In the event the President is unable to complete the term, assume the office, responsibilities, and duties of the President until the next general membership meeting, when an election must be held.

(3) The Treasurer shall:

- a. Attend general membership, budget, and Executive Board meetings;
- b. Serve as authorized signatory on all Bow PTO bank accounts;
- c. Review and present monetary requests to the Executive Board and/or general membership for discussion and vote;
- d. Receive all monies of the organization, keep an accurate record of receipts and expenditures, and pay out funds in accordance with the approval of the Executive Board and or general membership;
- e. Coordinate receipt, approval, and payment for classroom reimbursement funds;
- f. Present financial statements and report on the organization's budget at general membership meetings, or when requested by the Executive Board;
- g. Prepare, present to Executive Board, and file IRS required tax returns by November 15th of each calendar year;

- h. Maintain and file all treasurers reports; and
- i. Assist the Compliance Officer as needed to complete each annual financial review.

(4) The Secretary shall:

- a. Attend general membership, budget, and Executive Board meetings; and
- b. Record minutes of all general membership and Executive Board meetings, distribute minutes to the membership, and keep minutes on file.

(5) The Compliance Officer shall:

- a. Verify that all checks written during the year are accounted for, approved, signed, substantiated, and not defaced, and that they have been posted to the proper budget category;
- b. Verify that all deposits made during the year have been logged accurately and assigned to the proper budget category;
- c. Review the bank statements for any unusual fees or withdrawals (check printing fees, for example). Verify proper record keeping for these items;
- d. Ensure the PTO bank accounts are reconciled each month;
- e. Verify that the Treasurer reports add up from month to month;
- f. At the close of the fiscal year, complete a worksheet that summarizes the year's financial activity, including beginning cash balance, total receipts during the audit period, disbursements, and ending cash balance, among others. This is often called the financial review worksheet;
- g. Suggest improvements to internal controls such as record-keeping and cash-handling, if needed; and
- h. Assess the group's performance against its budget, if requested.

Article VII – Meetings

- A. Motions and votes are a privilege of every member.

- B. Motion approval requires a majority vote at a membership meeting.
- C. There will be a minimum of five general membership meetings and two Executive Board meetings per year. Executive Board meetings are scheduled at the discretion of the Executive Board.
- D. General membership meetings shall be held on the second Tuesday of the month, unless otherwise noted by the President.
- E. Special meetings may be called by the Organization or the Executive Board with 7 days prior notice by email to the active membership and a post to the Bow PTO website.
- F. Committee chair and/or Executive Board progress reports will be presented at each general membership meeting, as appropriate.
- G. Minutes of meetings shall be kept on file and posted on the Bow PTO website.

Article VIII – Conflict of Interest Policy

- A. Disclosure and Voting Requirements. Any possible conflict of interest on the part of any Executive Board Officer shall be disclosed in writing to the Executive Board and made a matter of record through an annual procedure. In addition, the Executive Board Officer shall disclose any conflict of interest when a specific issue or transaction comes before the Board. Where the transaction involving a board member, trustee or officer exceeds five hundred dollars (\$500) but is less than five thousand dollars (\$5,000) in a fiscal year, a two-thirds vote approving the transaction is required. Where the transaction involved exceeds five thousand dollars (\$5,000) in a fiscal year, a two-thirds vote approving the transaction and publication of a legal notice in the required newspaper is mandatory, together with written notice to the Charitable Trusts Unit. The minutes of the meeting shall reflect that a disclosure was made; that the interested Executive Board Officer and all other Officers with a pecuniary transaction with the charity during the fiscal year were absent during both the discussion and the voting on the transaction. Every new member of the Board will be advised of this policy upon entering the duties of his or her office and shall sign a statement acknowledging understanding of and agreement to this policy.
- B. Other Statutory Requirements. The Executive Board will comply with all requirements of New Hampshire law dealing with pecuniary benefit transactions (RSA 7:19-a and RSA 292: 6-a) and all such laws are incorporated in full into and made a part of this policy statement. These requirements include, but are not limited to, an absolute prohibition on any loans to any Executive Board Officer or, and prohibition of any sale or lease (for a term greater than five years) or conveyance of real estate from or to an officer or

director without the prior approval of the probate court. These requirements extend to both direct and indirect financial interests, as defined by the statutes.