

**NORTHWEST RANKIN ELEMENTARY SCHOOL
PARENT-TEACHER ORGANIZATION
BYLAWS**

ARTICLE I: NAME

The organization is named Northwest Rankin Elementary School Parent-Teacher Organization (hereinafter referred to as the “PTO” or “organization”), and is a local, unincorporated, non-profit organization located at 500 Vine Drive, Flowood, Mississippi 39232. These bylaws, as from time to time amended, shall govern the organization.

ARTICLE II: PURPOSES

SECTION 1: The purpose of the organization is to cultivate and strengthen the partnership between parents, families, teachers, staff, administrators and the student body by:

- A. promoting a climate of support, pride, enthusiasm and inclusion at NWRE.
- B. working together as a team to enhance student educational experiences through both school and organization programs, activities, events, fundraising and recognition efforts.
- C. encouraging parent and family involvement in their individual children’s lives, education, classroom, and school.
- D. giving of our time and efforts, when and where needed.
- E. working closely with the school administration to meet each of these goals.

The organization, functioning as an all-volunteer, parent-run, non-profit group, exercises said goals through each of the following:

Volunteerism

- A. Recruiting volunteers to serve as committee chairs, room parents, and active volunteers for organizational activities and events.
- B. Connecting with parents and families to encourage their participation and involvement at all levels, great and small.
- C. Coordinating volunteer efforts for all organization functions.
- D. Encouraging volunteer leadership and service that displays a spirit of love, kindness, generosity, and compassion.
- E. Seeking and connecting with volunteer resources that exist within the school family and community.

Fundraising

- A. Supporting fundraising efforts organized by the school itself.
- B. Organizing additional fundraiser activities and events that support the yearly endeavors of the organization and/or that support educational programs, equipment, technology advancements, physical enhancements and/or services for the school that fall outside of the school budget.

Special Events and Activities

- A. Supporting programs, events and activities organized by the school itself.
- B. Planning, coordinating and hosting yearly PTO activities and events throughout the school year that provide student body fun and participation, recognition, family connections and involvement.
- C. Hosting faculty/staff appreciation events throughout the school year.

Recognition:

- A. Supporting students, classes, teachers and school leadership with reaching their goals by providing opportunities for recognition and rewards related to efforts such as academic progress, classroom competitions, event participation, and/or fundraising involvement.

SECTION 2: As of December 20, 2018, NWRE PTO obtained Public Charity Status and was deemed tax exempt from federal income tax under Internal Revenue Code (IRC) Section 501(c)(3). Donors may deduct contributions they make to the NWRE PTO under Section 170. The PTO also qualifies to receive tax deductible bequests, devises, transfers or gifts under Section 2055, 2106 or 2522.

The PTO has also obtained a Certificate of Exemption from registration as a charitable organization under the MS Charitable Solicitation Act on September 19, 2012. This is an exemption from filing an annual report with the state of Mississippi. This is not an exemption from paying sales tax when purchasing goods or services.

However, the PTO does not have to pay sales tax when purchasing fundraising materials. For this exemption, a notarized **Affidavit of a School or Affiliated Organization Purchasing Fundraising Materials** must be presented to the vendor at the time of purchase. The PTO is also exempt from collecting sales tax on items sold for a fundraising purposes.

The NWRE PTO is organized exclusively for charitable, scientific, literacy, or educational purposes, including, for such purposes, the making of distributions to organizations that also qualify as Section 501(c)(3) exempt organizations within the meaning of Section 501(c)(3) of the IRC, as not enacted or hereafter amended, or corresponding section of any future federal tax code.

ARTICLE III: BASIC POLICIES

The rules contained in the current edition of Robert's Rules of Order Newly Revised shall govern the PTO in all cases to which they are applicable and in which they are not inconsistent with these bylaws and any special rules of order the PTO may adopt.

SECTION 1: The following are basic policies of this organization:

- A. The organization shall be noncommercial, nonsectarian, and nonpartisan.
- B. The name of the organization or the names of any members in their official capacities shall not be used to endorse or promote a commercial concern or in

connection with any partisan interest or for any purpose not appropriately related to the promotion of the objectives of the organization as set out in Article II.

- C. The organization shall not directly or indirectly, participate or intervene (in any way, including the publishing or distributing of statements) in any political campaign on behalf of, or in opposition to any candidate for public office.
- D. The organization shall work with the school to provide quality education for all students.
- E. The organization may cooperate with other organizations and agencies concerned with child welfare, but persons representing the organization shall make no commitments that bind the organization.
- F. No part of the net earnings of the organization shall inure to the benefit of, or be distributable to its members, officers, or other private persons, except that the organization shall be authorized and empowered to pay reasonable compensation for services rendered and to make payments and distributions as authorized by a majority vote of the duly elected officers in furtherance of the purposes set forth in Article II.
- G. Notwithstanding any other provision of these Articles, the organization shall not carry on any other activities not permitted to be carried on (i) by an organization exempt from Federal income taxes under Section 501(c)(3) of the Internal Revenue Code, or (ii) by an organization, contributions to which are deductible under Section 170(c)(2) of the Internal Revenue Code.
- H. In the event of the dissolution of this organization, after paying or adequately providing for the debts and obligations of the organization, the remaining assets shall be distributed for one or more of the exempt purposes specified in Section 501(c)(3) of the Internal Revenue Code, or corresponding section of any future federal tax code, or the Northwest Rankin Elementary School Activity Fund.
- I. Abide by the Code of Conduct. Code of Conduct will be owned and revised by the Executive Board.

SECTION 2: The following is the organization’s Conflict of Interest Policy:

A. 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.

B. Definitions

i. **Interested Person.** Any 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.

ii. **Financial Interest.** A person has a financial interest if the person has, directly or indirectly, through business, investment, or family:

a. An ownership or investment interest in any entity with which the organization has a transaction or arrangement;

b. A compensation arrangement with the organization or with any entity or individual with which the organization has a transaction or arrangement; or

c. 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.

d. Compensation includes direct and indirect remuneration as well as gifts or favors that are not insubstantial.

C. A financial interest is not necessarily a conflict of interest. Under Article III, Section 2, 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.

D. Procedures

i. **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 officers and members of committees with governing board-delegated powers who are considering the proposed transaction or arrangement.

ii. **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 conflict of interest is discussed and voted upon. The remaining board or committee members shall decide whether a conflict of interest exists.

iii. **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

iv. 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 the member has failed to disclose an actual or possible conflict of interest, it shall take appropriate disciplinary and corrective action.

ARTICLE IV: MEMBERSHIP AND DUES

SECTION 1: Membership shall be open to any Northwest Rankin Elementary School parent, guardian, teacher, or school staff member or any adult community member interested in promoting the objectives of this PTO as set forth in Article II above.

SECTION 2: The organization shall conduct an annual membership drive, but persons may be admitted to membership at any time with the payment of annual dues in an amount established by the Board as recorded in the minutes each year.

SECTION 3: The membership year shall be from August 1 until July 31 of the following year regardless of when dues are paid. The fiscal year shall be from August 1 until July 31 of the following year.

SECTION 4: To be considered a member in good standing of the PTO, each member shall remit annual dues applicable to the current membership year and adhere to the bylaws of the organization.

SECTION 5: Only members of this organization in good standing shall be eligible to vote in business meetings or to serve in any of its elected or appointed positions.

ARTICLE V: EXECUTIVE BOARD AND ELECTIONS

SECTION 1: The Executive Board shall consist of the four (4) current, duly-elected officers of the PTO (the President, Vice President, Secretary, and Treasurer); the appointed Chairperson or Co-Chairpersons of the Fundraising Committee; the appointed Chairperson or Co-Chairpersons of the Teacher Appreciation Committee; one (1) school teacher representative (to be appointed by the Principal), and the Principal or his or her appointed representative. As an ex officio member

of the Executive Board, the Principal enjoys all rights of membership. Although the Principal may opt to abstain from votes, these Bylaws do not require such.

SECTION 2: The elected officers of this organization shall consist of a President, Vice President, Secretary, and a Treasurer. Each officer of the PTO shall be a member in good standing.

SECTION 3: Officers shall assume their official duties following the close of the Executive Board meeting in May and shall serve for a term of one (1) year or until their successors are elected.

- A. All officers shall be elected each year and shall serve one year as such.
- B. A person shall not be eligible to serve more than two consecutive terms in the same office unless a successor is not elected.
- C. A vacancy in any office shall be filled for the remainder of the term by a person elected by a majority vote of the remaining members of the Executive Board.

SECTION 4: Election of these officers shall be accomplished by a slate of nominees. The process of composing this slate is as follows:

- A. Each year the outgoing President shall convene and chair a Nominating Committee composed of the Vice President, Secretary, Treasurer, a teacher representative, Chairpersons of the Standing committees, and Chairpersons of any Special Committee active during the current school calendar year.
- B. Prior to elections and on or about the third week of March, the Secretary will prepare a nomination form that will be made available to all PTO members on the school website, or any other practical notification method. PTO members may nominate other members or themselves for the positions of President, Vice President, Secretary, and Treasurer. Nominations may be made by the Nominating Committee, by any PTO member in good standing, or both. All nominations will be compiled by the Nominating Committee. Members of the Nominating Committee will contact the nominees to verify interest in each position.
- C. The Secretary shall then create a slate of candidates that has been approved by the Nomination Committee. Then the approved slate shall be forwarded to the outgoing Executive Board.
- D. Officers shall be elected by a majority ballot vote of the outgoing Executive Board and approval of the Principal. However, if there is but one nominee for any office, election for that office may be by acclamation. If all members of the Executive Board cannot attend the meeting, other measures to obtain and record the absent member's votes are permissible.

ARTICLE VI: DUTIES OF THE EXECUTIVE BOARD

SECTION 1: Duties of the Executive Board are as follow:

- A. Develop the PTO's annual budget;
- B. Establish and oversee the committees to conduct the work of the PTO;
- C. Transact necessary business in the intervals between organization meetings and such other business as may be referred to it by the organization;
- D. Create standing and special committees and appoint committee chairs;
- E. Review minutes of committee meetings and approve committee work plans;
- F. Present a report at regular organization meetings;

- G. Audit the treasurer's report;
- H. Prepare and submit to the organization for approval a budget for the fiscal year; and
- I. Approve routine expenditures within the limits of the budget.
- J. Standing committees shall include fundraising, teacher appreciation, and others as determined by the Executive Board.
- K. All votes will be made by the Executive Board.

SECTION 2: Regular meetings of the Executive Board, minimum of four (4) meetings per school year, one (1) meeting per quarter, shall be held during the year. A majority of the Executive Board members shall constitute a quorum. Special meetings of the Executive Board may be called by the President or by a majority of the members of the Board, the President presiding.

ARTICLE VII: DUTIES OF OFFICERS

SECTION 1: The President shall preside at all meetings of the organization and the Executive Board; shall perform such other duties as may be prescribed in these Bylaws or assigned to him or her by the organization or by the Executive Board; serve as the primary contact for the Principal; shall be member ex-officio of all committees; and shall coordinate the work of officers and committees of the organization in order that the organization's objectives may be promoted; may appoint ad hoc committees as needed.

SECTION 2: The Vice President shall substitute for the President during his or her absences and perform other duties with the cooperation of the President. The Vice President shall work closely with the President. In addition, the Vice President shall perform other duties as assigned by the President.

SECTION 3: The Secretary shall record the minutes of all meetings of the organization and of the Executive Board and shall have a current copy of the Bylaws. A copy of the minutes is provided to all PTO Executive Board and Committee Chairs for their review and shall be approved at the following scheduled PTO meeting. The minutes shall be recorded and stored in the school office at the end of each school year. In addition, the Secretary shall perform other duties as assigned by the President.

SECTION 4:

- A. The Treasurer shall have custody of all funds of the organization; shall keep a full and accurate account of receipts and expenditures; and shall make disbursements as authorized by the officers. Checks or vouchers shall be signed by two persons when over \$350.00. The Treasurer shall present a financial statement at every meeting of the organization and at other times when requested by the Executive Board/Officers and shall make a full report at the meeting at which new officers officially assume their duties. The Treasurer shall be responsible for the maintenance of such books of account and records will accurately reflect all receipts and disbursements of the PTO. The Treasurer is responsible for filing an annual information return (Form 990, 990 EX or 990-N) between August 1st and

December 15th with the Internal Revenue Service. In addition, the Treasurer shall perform other duties as assigned by the President.

B. At all fundraising events, the Treasurer or her/his designee and one other Committee chairperson/member shall count monies raised and both shall sign a receipt verifying the funds for deposit.

ARTICLE VIII: MEETINGS

SECTION 1: Regularly scheduled general membership meetings and special meetings, shall be held at a time fixed by the Executive Board coordinating with the administration and other school organizations. The Executive Board will strive to promote the attendance of committee chairpersons and the PTO membership at large. Written notice of regularly scheduled general membership meetings must be given at least two (2) weeks prior to the meeting date. PTO meeting notices will be circulated as determined by duly elected officers.

SECTION 2: Special meetings of the organization may be called by the President or by a majority of the officers, five (5) days notice having been given.

SECTION 3: A majority of members present shall constitute a quorum of the transaction of business in any meeting of this organization.

ARTICLE IX: STANDING AND SPECIAL COMMITTEES

SECTION 1: Only members of the organization shall be eligible to serve in any elective or appointive positions.

SECTION 2: The officers may create such committees as it may deem necessary to promote the objectives and to carry out the work of the organization.

SECTION 3: The chairperson or co-chairpersons of each standing committee shall present a plan of work to the Executive Board for approval. No committee work shall be undertaken without the consent of the Executive Board.

SECTION 4: The power to form a special committee and appoint their members rests with the President and/or the Principal with input from remaining officers. (A special committee is created and appointed for a specific purpose, it automatically goes out of existence when its work is done and its final report is received unless otherwise deemed necessary by the President or Principal.

SECTION 5: The President and Principal shall be a member ex-officio of all committees.

SECTION 6: The following are standing committees for the PTO:

A. Fundraising Committee: The Fundraising Chairperson or Co-chairpersons are responsible for recruiting and organizing the Fundraising Committee. The

Fundraising Committee is in charge of the planning and execution of all PTO sponsored fundraising efforts and ensuring that all PTO policies are followed.

- B. Teacher Appreciation Committee:** The Chairperson or Co-chairpersons of this committee are responsible for recruiting and organizing the Teacher Appreciation Committee.

ARTICLE X: AMENDMENTS

The Bylaws may be amended yearly in January by the Executive Board, provided that written notice of the proposed amendment(s) shall have been given to the Executive Board and Principal prior to the meeting at which the vote is to be taken. Notification of proposed amendments must be made at least three (3) weeks prior to the date such vote is taken and must be posted on the NWRE PTO webpage which is accessible through the Northwest Rankin Elementary School webpage of the official Rankin County School District website. Adoption of amendments to the Bylaws shall be made by majority ballot vote of the Executive Board. If all members of the Executive Board cannot attend the meeting other measures to obtain and record the absent member's vote are permissible.

RESOLUTION ADOPTING BYLAWS for the Northwest Rankin Elementary School PTO

WHEREAS, the Northwest Rankin Elementary PTO was previously organized as a non-profit, charitable organization.

WHEREAS, by majority vote and after waiver of further notice the duly elected officers did meet and deliberate as to the proposed Amendments to the organization's Bylaws and by majority vote did approve same.

NOW, THEREFORE be it resolved by majority vote of the duly elected officers of the Northwest Rankin Elementary PTO that the attached Bylaws supersede the previous Bylaws.

FURTHERMORE, the Amendment of the Bylaws was accomplished in accordance with Article X of the previous Bylaws. SO APPROVED this the 6th day of February, 2020, with the following officers voting in favor of same.

Witness our signatures:



Jennifer Howard, President



Alicia Hearn, Vice President



Sarah Goodman, Treasurer



Leigh Molen, Secretary