

BYLAWS

Bylaws are an important document of the organization and should serve as the internal operating manual of the organization. The wording of your bylaws is up to your organization and every school support organization may have bylaws that are worded different.

Bylaws are meant to be followed. Every officer should receive a copy of the bylaws. It is recommended that the executive board review the bylaws as a group and ensure that everyone understands what is contained in the document. Identify potential amendments that need to be addressed. Compare the bylaws to your organization's mission and evaluate any stated financial policies to be certain you are in compliance with all laws and school district policies for school support organizations. Compare your bylaws with what you are actually doing.

- A. By-laws state that the members shall meet at least monthly, yet meetings are only being held at random times.
- B. Bylaws require that minutes be recorded at all executive and general membership meetings and maintained on file, but minutes are non-existent or can't be located.
- C. By-laws state that officer elections are to be held at the first meeting in August, yet the organization has elected officers in May the past three years.
- D. By-laws state that all disbursements are to be done by checks, never cash. Organization obtains a debit card, but does not amend the by-laws to reflect that this method of disbursement is allowed.

Bylaws should be changed to meet the changing needs of your group as well as any law or policy changes. Keep a copy on hand for easy reference throughout the year.

Some basic sections that is recommended to be included in bylaws include: name, purpose or mission statement, membership, officers, executive board, committees, meetings, financial policies, parliamentary procedures, dissolution clause, and bylaw amendment procedures.

Two different examples of bylaws are provided for helping your organization obtain a better understanding of bylaws. These examples nor any of the above statements are intended to be taken as legal advice. We recommend that you consult an attorney or certified public accountant when drafting your bylaws and completing other organizational organizing documents such as your state charter and filing of income taxes or other required IRS reports.

Examples of Bylaws Inconsistencies

- A. By-laws list that the following four officers shall be elected: President, Vice-President, Treasurer, and Secretary, yet theThese four officers should be elected and listed on the SSO Form with all the relevant information required prior to the organization being recognized as being compliant. If the by-laws call for a fifth or sixth, etc., officer, then these officers should also be elected and all relevant information included on the SSO form.
- B. By-laws state that the members shall meet at least monthly, yet meetings are only being held at random times. (Note: Minutes or minute notes documenting discussions, voting results, etc. at all meetings should be recorded and maintained.)
- C. By-laws state that officer elections are to be held at the first meeting in August, yet the organization has elected officers in May the past three years.
- D. By-laws state that all disbursements are to be done by checks, never cash. Organization obtains a debit card, but does not amend the by-laws to reflect that this method of disbursement is allowed. Organization pays for a fundraiser expense using cash collections which would be in opposition to the by-laws, Model Financial Policy, and CMCSS policy.
- E. By-laws are amended by a means other than what is stated in the by-laws.

Example

BYLAWS
of
Generic School PTO

ARTICLE I – NAME, DESCRIPTION & PURPOSE

Section 1: NAME – The name of the organization shall be (the PTO's official name as indicated on the state charter). The PTO is located at (the school's name and address).

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 enhance and support the educational experience at (our school), to develop a closer connection between school and home by encouraging parental involvement, and to improve the environment at (our school) through volunteer and financial support.

ARTICLE II – MEMBERSHIP

Section 1: Membership shall be automatically granted to all parents and guardians of (our school) students, plus all staff at (our school). There are no membership dues. Members have voting privileges, one vote per household.

ARTICLE III – OFFICERS & EXECUTIVE BOARD

Section 1: OFFICERS: The officers shall include a president, vice-president, secretary, and treasurer. (V-P position can be a shared officer position if necessary.) The treasurer position cannot be a school employee. Elections will be held at the April meeting. Nominations may be made from the floor. Voting shall be by voice vote if no more than one person is nominated. If more than one person is nominated for any office, a ballot vote shall be taken.

Section 2: EXECUTIVE BOARD– The Executive Board shall consist of the following: President, Vice President, Secretary, and Treasurer, fundraiser committee chairperson (if any), and principal or sponsor designee. The School Principal, or his/her designee, is a voting member of the Executive Board.

Section 3: TERM OF OFFICE – Officers are elected for one year beginning immediately upon election, and ending upon officer election the following school year. Officers may serve no more than two (2) consecutive terms in the same officer position.

Section 4: QUALIFICATIONS – Any PTO member in good standing may become an officer of the PTO.

Section 5: DUTIES –

Executive Board – Develop the PTO's annual budget, establish and oversee committees to conduct the work of the PTO, establish fundraising programs, approve by majority vote of the Board any unbudgeted expenditures not to exceed \$100.00 and transact business between meetings.

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.

Vice President – Oversee the committee system of the PTO and assist the President and chair meetings in the absence of the President.

Secretary – Record and distribute minutes of all Executive Board meetings and all General PTO meetings, prepare agendas for official PTO meetings, handle correspondence, send/post notices of meetings to the membership and hold historical records for the PTO. The secretary shall bring the minute book, bylaws, and membership to all meetings.

Treasurer – The treasurer shall receive all funds of the organization, keep an accurate record of receipts and expenditures, and pay authorized expenses. Treasurer will use a receipt book to document all collections received for deposit and maintain a copy of all collection documentation from fundraisers. Collection documentation should be reconciled with deposits and any variances reported to the Executive Board members in a timely manner. He or she will prepare a monthly financial report every month and present a detailed financial report at every meeting or whenever requested by the executive board. The treasurer will also prepare a year-end detailed financial report, ensure that any required state and IRS reports are filed timely, and maintain all financial records in a manner that can be readily accessible upon request.

Section 5: BOARD MEETINGS – The Executive Board shall meet monthly during the school year, or at the discretion of the President.

Section 6: 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 7: 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. If the office of president becomes vacant, the vice-president will become the new president with a new vice-president being elected at the next regularly scheduled meeting.

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: VOTING – Each member in attendance at a PTO meeting is eligible to vote, one vote per household. Absentee or proxy votes are not allowed.

Section 3 – QUORUM – Eight (8) members of the PTO present and voting constitute quorum for the purpose of voting.

ARTICLE V – FINANCIAL POLICIES

Section 1: FISCAL YEAR - The fiscal year of the PTO begins August 1 and ends July 31 of the following year.

Section 2: BANKING - All funds shall be kept in a checking account in the name of (our PTO), requiring two signatures of the Executive Board and held at a local financial institution. Authorized signatures shall be the president, treasurer, and secretary. Any purchases by use of a debit card will require two executive board officers to sign the receipt(s) and match the expenditures to the bank statement.

Section 3: ACCOUNTING POLICY – The SSO Financial Accountability Act requires that every school support organization adopt a written accounting policy. The PTO has elected to accept the Model Financial Policy (Procedures Manual) adopted by the Tennessee Comptroller of the Treasury as the organization's accounting policy. See Section 2: Banking which states additional requirements for debit card usage.

Section 4: REPORTING - All financial activity shall be recorded in a manual or computer-based accounting system. The Treasurer shall reconcile the account(s) monthly and report all financial activity monthly. The PTO shall establish a committee to review its financial records each year.

Section 5: ENDING BALANCE - The organization shall leave a minimum of \$1,000.00 in the treasury at the end of each fiscal year.

Section 6: CONTRACTS - Contract signing authority is limited to the President or the President's designee.

ARTICLE VI – BYLAW 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 VII - DISSOLUTION

In the event of dissolution of the PTO, any funds remaining shall be donated to (our school).

ARTICLE VIII - PARLIAMENTARY AUTHORITY

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

These bylaws were adopted on _____.

Note: The Generic School PTO bylaws example was extracted from various online examples provided by PTO Today along with additional information inserted to include language regarding the required written accounting policy. This example is presented for review information only and may not be considered as legal advice. We recommend you consult an attorney or certified public accountant in drafting your organization's bylaws.

Sample Club Constitution and By-Laws

ARTICLE I: NAME & PURPOSE

Section A: Name – The name of this club shall be [name of club].

Section B: Affiliation, if any – If the club is a member of a national or state organization, add the following statement and attach a copy of their constitution as it will become part of this document: “The rules and regulations of the _____ Constitution shall be followed when not inconsistent with the rules and regulations of the state or CMCSS policy.”

Section C: Purpose – The purpose of this club shall be: *[List the purpose(s) and objective(s) of the club.]*

Example: This club is a nonprofit corporation organized exclusively for the charitable, scientific, literary, or educational purposes to provide financial assistance thru fund raising activities and the acceptance of donations for the XXX High School _____ program.

(It's recommended you consult an attorney or CPA for appropriate language that may need to be included if your organization decides to apply for 501(c)(3) status under the Internal Revenue Code.)

ARTICLE II: MEMBERSHIP & DUES

Section A: Eligibility - Membership shall be open to [define membership qualification.] (If there will be dues assessed, list appropriate information.)

ARTICLE III: OFFICERS

Section A: Officers – The officers shall be a President, Vice-President, Secretary, and Treasurer. [These are general officers, add officers specific to the needs of the club, if necessary.]

Section B: Eligibility – Officers must be _____.

Section C: Election – The officers shall be elected by ballot at the last meeting in _____ by a majority of the vote cast for that office or by acclamation if unopposed.

Section D: Term – The officers shall serve for one year and their term of office shall begin at the beginning of _____.

Section E: Vacancy – If a vacancy occurs in the office of President, the Vice-President shall assume the office for the remainder of the term and vacancies in any other office shall be filled by a special election.

ARTICLE IV: DUTIES OF OFFICERS

Section A: President – it shall be the duty of the President to:

- Preside at meetings
- Represent the club
- Appoint committee chairpersons subject to the approval of the Executive Committee
- Serve as an ex-officio member of all committees except the nominating committee
- Perform such other duties as ordinarily pertain to this office

Section B: Vice-President – It shall be the duty of the Vice-President to:

- Preside in the absence of the President
- Serve as chairperson of the Program Committee

Section C: Secretary – It shall be the duty of the Secretary to:

- Record the minutes of all meetings
- Keep a file of the club's records
- Maintain a current roster of membership
- Issue notices of meetings and conduct the general correspondence of the club

Section D: Treasurer – It shall be the duty of the Treasurer to:

- Receive all funds and process Request for Payment, Deposit Slip, and Officer Signature Forms.
- Keep an itemized account of all receipts and expenditures and submit information to school district designee as required.
- Maintain all collection records as required by law and district policies.
- File all applicable state documents as required, submit reports to school district designee(s), file applicable IRS documents (if a 501c3 organization), and any other required reports.

ARTICLE V: MEETINGS

Section A: Meetings – Regular meetings shall be held (i.e. monthly or #of times) during the regular school year.

Section B: Special Meeting – Special meetings may be called by the President with the approval of the Executive Committee.

Section C: Quorum – A quorum shall consist of [example: two-thirds (2/3)] of the membership. [The number required should be small enough to ensure that a quorum will usually be present but large enough to protect the club against decisions being made by a small minority.]

Section D: Parliamentary Authority – Robert's Rules of Orders shall govern this club in all cases to which they are applicable and in which they are not inconsistent with these bylaws.

ARTICLE VI: EXECUTIVE COMMITTEE

Section A: Responsibility – Management of this club shall be vested in an Executive Committee responsible to the entire membership to uphold these bylaws.

Section B: Membership – This committee shall consist of the officers as listed in Article III and the school sponsor.

Section C: Meetings – This committee shall meet at least once between regular meetings of the club to organize and plan future activities. Executive meeting may also be held during the summer months to conduct any necessary business.

ARTICLE VIII: COMMITTEES

Section A: Program Committee – The President shall appoint a program committee composed of the Vice-President as chairperson and four other members. This committee's duty shall be to plan the overall program of the club.

Section B: Other committees – [List other committees germane to the club such as finance, publicity, membership, professional relations, social, etc.]

Section C: Special Committees – The President shall have the authority to appoint any special committees, with the approval of the Executive Committee, from time to time as need demands.

ARTICLE IX – FINANCIAL POLICIES

Section A. Fiscal Year – The fiscal year of the club begins _____ and ends _____ of the following year.

Section B. Banking – All funds shall be kept in a checking account in the name of _____ club. Two officer signatures are required on all checks. Any debit card purchases will require a second authorized bank signer to sign the purchase receipt and match the receipt amount to the bank statement. Authorized signatures include the president, treasurer, and vice-president. The treasurer may not be a CMCSS employee.

Section C. Non-budgeted Expenditures – The President of the club has the authority to authorize non-budgeted expenditures up to one hundred dollars (\$100.00) when it is not feasible to call a special meeting of the board. A report of all such expenditures will be provided at the next meeting.

Section D. Accounting Policy – The PTO has elected to adopt the Model Financial Policy (Procedures Manual) as the organization’s accounting policy along with a second authorized signer approving any debit card purchases by signing the actual receipt. All receipts will be made maintained on file and available for review.

Section E. Reporting – financial activity shall be recorded in detailed with a report of all receipts and disbursements presented at each meeting. All collection support records shall also be maintained in accordance with policies and law. Treasurer shall also provide a copy of the bank statement and reconciliation at each executive board meeting. Bank statement and images should be attached to board minutes.

ARTICLE X: AMENDMENTS

Section A: Selection – these bylaws may be amended by a two-thirds (2/3) majority vote of the chapter membership.

Section B: Notice – All members shall receive advance notice of the proposed amendment at least five days before the meeting. [The time may be extended to the following meeting.]

ARTICLE XI: DISSOLUTION

In the event the club disbands, after payment of all expenses, any remaining assets shall be donated to the XXX High School Activities Fund, an exempt organization described in Section 501(c)(3) of the Internal Revenue Code or corresponding section of any future federal tax code.

Note: The Sample Club Constitution and By-Laws was derived from a combination of other examples. This example is presented for review only and may be considered as legal advice. We recommend you consult an attorney or certified public accountant in drafting your organization's by-laws.