

SHEPHERD ELEMENTARY SCHOOL PARENT-TEACHER ORGANIZATION BYLAWS

ARTICLE I - NAME

The name of the organization shall be the Shepherd Elementary School Parent-Teacher Organization (SES PTO).

ARTICLE II - PURPOSE

The SES PTO is organized for the purpose of enriching the school experience for all students of Shepherd Elementary School by conducting activities and raising funds to:

- Provide support and resources for the benefit and educational growth of children attending Shepherd Elementary School;
- Promote family and community engagement;
- Develop parent leadership and build capacity for greater involvement and participation in the school, including opportunities to participate in school governance and decision-making;
- Engage the Shepherd community in united effort to secure the physical, mental, emotional, and social well-being of all students; and
- Facilitate communication and collaboration among the school, school district, families and the community at large.

ARTICLE III – POLICIES

The following are basic policies of the SES PTO:

- a. The organization shall be noncommercial, nonsectarian, and nonpartisan.
- b. The organization shall work with the school to provide quality education for all children and youth, and shall seek to participate in the decision-making process establishing school policy, recognizing that the legal responsibility to make decisions has been delegated by the people to the DC State Board of Education.
- c. No part of the net earnings of the organization shall inure to the benefits of, or be distributable to, its members, directors, trustees, 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 in furtherance of the purposes set forth in Article I hereof.
- d. 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 tax 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.

- e. Upon the dissolution of the organization, after paying or adequately providing for the debts and obligations of the organization, the remaining assets shall be distributed to one or more nonprofit funds, foundations, or organizations that have established their tax-exempt status under Section 501(c)(3) of the Internal Revenue Code.
- f. The organization or members in their official capacities 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; or devote more than an insubstantial part of its activities to attempting to influence legislation by propaganda or otherwise.

ARTICLE IV - MEMBERSHIP

Section 1: Eligibility for Membership

Any parent, guardian, or other adult standing *in loco parentis* for a currently enrolled student at Shepherd Elementary School may be a member of the SES PTO. The Principal and any teachers or staff employed at the school may be a member of the SES PTO.

Section 2: Non-Discrimination

Membership in PTO at all levels shall be open, without discrimination, to anyone who believes in and supports the mission, purposes and principles of SES PTO and meets other qualifications for membership as prescribed in these Bylaws.

Section 3: Registration of Members

Those eligible must formally register themselves in AtoZ Connect to join the PTO in the current school year and commit to supporting and participating in PTO initiatives.

Section 4: Requirements for Voting and Holding Office

A member in good standing must have formally registered with the PTO, as per Section 3 above, and must meet other eligibility criteria for membership (as detailed in Section 1 above), in order to be eligible to vote or hold office.

Section 5: SES PTO Dues

Dues, if any, will be established by the SES PTO Executive Board.

ARTICLE V - OFFICERS AND ELECTIONS

Section 1: Officers

The officers shall be two Co-presidents, a Vice President, Recording Secretary, Corresponding Secretary, Treasurer, and Assistant Treasurer. Officers understand and agree to uphold these

Bylaws. Officers must be PTO members in good standing as defined in Article IV. No officers serving concurrently may be related to, or be living in the same household as, one another.

The duties enumerated for each office may be reassigned to another officer as appropriate by a vote of the Executive Board, except for those duties related to succession and where otherwise noted; in addition, the financial and non-financial records must be maintained by separate officers. In addition to the duties listed below, each standing committee (see Article VIII, Section 2) must have a designated Executive Board officer (other than the Co-presidents) as a Chairperson or Co-Chairperson, with committee assignments to be decided at the beginning of the Executive Board's elected term.

- a. Co-presidents. The two Co-presidents shall: preside over, and prepare agendas for, meetings of the PTO and Executive Board; serve as the primary contacts for the Principal; represent the PTO at meetings outside the organization (or designate an appropriate representative); serve as *ex officio* members of all committees except the Nominating and Audit Committees; and coordinate the work of all the officers and committees so that the purpose of the PTO is served. One of the Co-presidents will attend each meeting of the Shepherd Elementary Local School Advisory Team (LSAT) as a voting member on behalf of the PTO. The Co-presidents are also authorized to sign checks, notes, etc., in the absence of the Treasurer and Assistant Treasurer. If one Co-president resigns before completing his or her term, the remaining Co-president shall serve as President.
- b. Vice President. The Vice President assists the Co-presidents and assumes their duties when both Co-presidents are unavailable. The Vice President becomes President if both Co-presidents leave or are removed from office during the term. In consultation with the Treasurer and Assistant Treasurer, the Vice President is also responsible for overseeing distribution of funds for provision of teacher "wish list" items and for procurement/distribution of staff gifts.
- c. Recording Secretary. The Recording Secretary takes, and distributes/posts final copies of, the minutes of PTO meetings and Executive Board meetings. The Recording Secretary maintains the membership roster (AtoZ Connect Directory) and Committee rosters, and maintains all PTO records, including the Bylaws. In coordination with the Corresponding Secretary, the Recording Secretary will maintain news, correspondence, and events on the school website. The Recording Secretary may be called upon to fulfill the role of Corresponding Secretary in the Corresponding Secretary's absence.
- d. Corresponding Secretary. The Corresponding Secretary writes official PTO correspondence and meeting notices, creates/maintains electronic communications (e.g., weekly PTO emails and social media accounts) and monitors the Shepherd PTA email account for incoming messages. In coordination with the Recording Secretary, the Corresponding Secretary will maintain news, correspondence, and events on the school website. The Corresponding Secretary may be called upon to fulfill the role of

Recording Secretary in the Recording Secretary's absence.

- e. Treasurer. The Treasurer oversees all financial activities of the PTO, and is responsible for preparing the annual PTO budget and presenting it to the membership for approval at the first regular meeting of the school year. The Treasurer prepares and presents/posts monthly financial reports, signs checks, and pays bills timely. The Treasurer prepares and files federal tax returns and other financial documents. The Treasurer's name must be added to the PTO bank account within one month of taking office.
- f. Assistant Treasurer. The Assistant Treasurer receives, records, and deposits PTO funds. The Assistant Treasurer assists the Treasurer in all financial activities of the PTO, may sign checks and pay bills, and performs the duties of the Treasurer when the Treasurer is unavailable. The Assistant Treasurer's duties may not be reassigned by the Executive Board, except that the duty to receive, record and deposit PTO funds may be assigned to another officer in the event the Assistant Treasurer's position is vacant. The Assistant Treasurer becomes the Treasurer if the Treasurer leaves or is removed from office during the term. The Assistant Treasurer's name must be added to the PTO bank account within one month of taking office.

Section 2: Nominations and Elections

- a. Elections will be held in May of each school year, either at the regularly scheduled May PTO meeting or on another date mutually agreed upon by the Nominating Committee and Executive Board.
- b. The Nominating Committee (see Article VIII, Section 3a) shall announce the nomination of one or more candidates for each Executive Board position at the April meeting, or approximately one month prior to the election. At the April PTO meeting, nominations may also be made from the floor. Written nominations may be made to the Nominating Committee at any time prior to the election in May. No additional nominations will be accepted at the May election meeting or, in the case of a "virtual" election, the window for nominations will be closed just prior to ballot distribution as per the direction of the Nominating Committee.
- c. Each candidate will be given the opportunity to publish a statement in the PTO newsletter or other medium designated by the Nominating Committee (in consultation with the Executive Board) prior to the May election. The Nominating Committee will conduct the election. Voting shall be by voice vote if a slate is presented. If more than one person is running for an office, a ballot vote shall be taken.
- d. The Nominating Committee will conduct the election. Each PTO member shall have one vote. Voting may take place by written or electronic ballot, or by voice for uncontested Board positions.

Section 3: Eligibility

Members are eligible for office if they meet the qualification criteria described in

Article IV, Section 4, at the time of nomination by the Nominating Committee.

Section 4: Terms of Office

Officers are elected for one year and may serve no more than two (2) consecutive terms in the same office. An officer who has served in an office for more than one half of a full term shall be deemed to have served a full term in such office. Each person elected shall hold only one office at a time. Newly-elected officers shall officially begin their terms of office on July 1, but will serve as “officers elect” during the interim months between the election and term commencement, during which time they will be invited to join in Executive Board meetings, etc., to ensure a smooth transition from the outgoing Executive Board.

Section 5: Vacancies

If both Co-presidents resign or are removed from office, the Vice President will immediately assume the role of President. At the next regularly scheduled PTO meeting, a new Vice President will be elected. If there is a vacancy in the office of Treasurer, the Assistant Treasurer will become the Treasurer; at the next regularly scheduled meeting, a new Assistant Treasurer will be elected. If there is a vacancy in any other office, the vacancy will be filled through an election at the next regular PTO meeting.

Section 6: Removal from Office

Officers can be removed from office with or without cause by the following procedure: Two-thirds of those present (assuming a quorum) at a regular PTO meeting, for which sufficient notice has been given, vote to propose a recall ballot and, thereafter, two-thirds of those present (assuming a quorum) vote to recall the officer(s) at the next regular PTO meeting for which sufficient notice has been given. Sufficient notice shall include (but is not limited to) two or more of the following, within 14 days of a vote to propose a recall ballot or dissolve the PTO (see Article XII below): a prominent notice on the web page with which the PTO ordinarily provides notices of significant matters; a message to members *via* email and/or the PTO’s most commonly used social media platforms; and printed notices posted on any PTA bulletin board or display area at the school. The Executive Board shall provide such notice in a timely fashion when it is requested in writing by at least 10 members in good standing.

ARTICLE VI - MEETINGS

Section 1: Regular Meetings

Regular meetings of the PTO shall be held on the third Wednesday of each month during

the school year at 6:30 p.m. in the school multipurpose room, or at a time and place determined by the Executive Board at least one month before the meeting (e.g., virtual meeting via web conferencing system). The annual meeting will be held at the May regular meeting. The annual meeting is for receiving reports, electing officers, and conducting other business that should arise. The corresponding secretary will ensure members are made aware of upcoming meetings in at least one electronic notification (e.g., e-mail, school website, phone, etc.), as well as *via* one additional alternative format (e.g., posted signs, printed flyers, school marquee, bulletin boards, etc.).

Section 2: Special Meetings

Special meetings may be called by one of the Co-presidents, by any two other members of the Executive Board, or by five general members submitting a written request to the Executive Board. Previous notice of the special meeting shall be sent to the members at least 14 days prior to the meeting in at least one electronic notification (e.g., e-mail, school website, phone, etc.) and one additional alternative format (e.g., posted signs, printed flyers, school marquee, bulletin boards, etc.).

Section 3: Quorum

A quorum for a general or special meeting shall be defined as 5 members of the PTO, as well as a quorum of the Executive Board.

ARTICLE VII - EXECUTIVE BOARD

Section 1: Membership

The Executive Board shall consist of the elected PTO officers.

Section 2: Duties

The duties of the Executive Board shall be to transact business between meetings in preparation for the general meeting, create standing rules and policies, create standing and temporary committees, prepare and submit a budget to the membership, approve routine bills, and prepare reports and recommendations to the membership.

Section 3: Meetings

Regular meetings shall be held at intervals determined by the board. Special meetings may be called by any two Executive Board members, with 24 hours' notice.

Section 4: Quorum

Half the number of Executive Board members plus one constitutes a quorum.

ARTICLE VIII - COMMITTEES

Section 1: Membership

Committees may consist of general members and Executive Board members, with the Co-presidents acting as a *ex officio* members of all committees except the Nominating Committee and Audit Committee.

Section 2: Standing Committees

The following standing committees shall be held by the PTO: Fundraising, Family Engagement, Curriculum and Staff Support, Communications, and Health and Wellness.

- a. Fundraising Committee. Members of the Fundraising Committee will plan, organize and oversee various fundraising activities throughout the year. Activities might include Restaurant Nights, family photo sessions, holiday wreath/decoration sales, and the sale of specialty merchandise (e.g., Shepherd gear sales). This committee will also oversee grant-writing initiatives, "Shopping for Shepherd" program (e.g., AmazonSmile, Boxtops, etc.), and the 180 Fund. The Fundraising Committee will be (co)-chaired by an Executive Board member, with the other co-chair (if applicable) being selected from the committee membership. The committee may appoint individuals to lead each activity, or may determine the need for a subcommittee for larger fundraising initiatives. At a minimum, the following subcommittees shall be held by the Fundraising Committee:
 - i. Fall Fest Sub-committee. Members of the Fall Fest Committee will plan, organize, and oversee Shepherd's annual Fall Fest, generally scheduled in October--a street fair designed as both a family/community involvement event, as well as a fundraiser. The chairperson (or co-chairpersons) of the Fall Fest sub-committee will be appointed by the Executive Board member who (co)-chairs the Fundraising committee, in consultation with the full Executive Board.
 - ii. Spring Gala and Auction Sub-committee. Members of the Gala and Auction Committee will plan, organize, and oversee Shepherd's annual spring Gala and Auction--an adults-only social event and fundraiser. The chairperson (or co-chairpersons) of the Spring Gala and Auction sub-committee will be appointed by the Executive Board member who (co)-chairs the Fundraising committee, in consultation with the full Executive Board.
- b. Family Engagement Committee. Members of the Family Engagement Committee will plan, organize and oversee various non-academic, non-fundraising activities throughout the year. Activities might include the New Family Picnic and Movie Nights. This committee will also ensure representation from PTO at school open houses, lead PTO membership

initiatives and support (e.g., maintenance of member roster in AtoZ Connect), and will organize the annual Summer Camp Fair (typically held in January). The Family Engagement Committee will be (co)-chaired by an Executive Board member, with the other co-chair (if applicable) being selected from the committee membership. The committee may appoint individuals to lead each activity, or may determine the need for a subcommittee for larger committee initiatives. At a minimum, the following subcommittee shall be held by the Family Engagement Committee:

- i. Jazz Night Sub-committee. Members of the Jazz Night Committee will work with the Jazz Night founder to plan, organize, and oversee Shepherd's annual Jazz Night, generally scheduled for February--a family/community involvement event, featuring musical performances and a pot luck dinner, designed to help young students learn about and appreciate jazz. The chairperson (or co-chairpersons) of the Jazz Night sub-committee will be appointed by the Executive Board member who (co)-chairs the Family Engagement committee, in consultation with the full Executive Board.
- c. Curriculum and Staff Support. Members of this committee will work with the Principal and staff to enhance the quality of education at Shepherd, to aid and promote the International Baccalaureate Programme (e.g., support International Night planning and execution), and to support special academic activities and events such as the Science Fair, PARCC tutoring, and reading programs. The committee will also serve as the hub for Room Parent Coordination, with the Room Parent Coordinator(s) serving as members of this committee, will undertake staff appreciation initiatives, and will assist the Vice President with teacher wish list fulfillment and field trip support. The Curriculum and Staff Support Committee will be (co)-chaired by an Executive Board member, with the other co-chair (if applicable) being selected from the committee membership. The committee may appoint individuals to lead each activity, or may determine the need for a subcommittee for larger committee initiatives.
- d. Communications and Advocacy Committee. Members of the Communications Committee will administer the Shepherd Elementary Website (www.shepherd-elementary.org); the weekly PTO email bulletin/Mustang newsletter; PTO social media; and, in consultation with the Principal, the 14th Street marquee. Working with the Executive Board, the Communications Committee may undertake other communications initiatives intended to keep PTO members better informed. This committee will also oversee advocacy initiatives including ensuring Shepherd participation in Ward 3 Feeder, PAVE, and DCPS hearings. The Communications Committee will be (co)-chaired by an Executive Board member, with the other co-chair (if applicable) being selected from the committee membership. The committee may appoint individuals to lead each activity, or may determine the need for a subcommittee for larger committee initiatives.
- e. Health and Wellness Committee. Members of the Health and Wellness Committee will plan, organize and oversee various health and wellness activities throughout the year. Activities might include School Beautification Day, Walk/Bike to School Day, the Health & Wellness Fair, and Field Day. The Health and Wellness Committee will be (co)-chaired by

an Executive Board member, with the other co-chair (if applicable) being selected from the committee membership. The committee may appoint individuals to lead each activity, or may determine the need for a subcommittee for larger committee initiatives.

Section 3: Required Committees

The following required committees shall be held by the organization: Nominating and Audit.

- a. Nominating Committee. The Co-presidents will recruit volunteers to be confirmed at the regular membership meeting in March to serve as the Nominating Committee. The Nominating Committee will have three to five members and will select its own Chairperson from the members. Nominating Committee members must be PTO members who are not related to, or living in the same household as, any current Executive Board member of any candidate to be placed into nomination.
- b. Audit Committee. The Vice President shall serve as Chairperson and is responsible for recruitment of members of the Audit Committee prior to the regular membership meeting in May, at which time committee members will be announced. In the absence of a Vice President, neither the Co-presidents or Treasurers may chair the Audit Committee. Other Audit Committee members must be PTO members who are not related to, or living in the same household as, any current executive board member. Audit Committee members will be available to serve between July 1 and the start of the school year to review the financial statements and transactions of the previous year and will report their findings at one of the first meetings of the new school year.

Section 4: Additional Ad-Hoc Committees

The board may create ad-hoc committees as needed.

ARTICLE: IX - FINANCES

Section 1: Budget Preparation and Approval

A tentative budget shall be drafted by the Treasurer, in conjunction with the Executive Bboard, over the summer for each school year and approved by a majority vote of the members present at the first regular membership meeting of the school year.

Section 2: Financial Records

The Treasurer shall keep accurate records of any disbursements, income, and bank account information.

Section 3: Expense Approvals

The Executive Board shall approve all expenses of the PTO. For expenses not included in the approved budget, Executive Board authorization is required for purchases exceeding \$250, but less than \$2500, on any one item or combination of related items. PTO

Membership approval must be obtained for any expense exceeding \$2500 that is not included in the approved budget for the current school year. Approval of the PTO Membership must be sought when spend in any category/line item in the approved budget will be greater than 5% over the approved amount allocated for said category/line item.

Section 4: Signing Authority

Two authorized signatures shall be required on each check over the amount of \$500. Authorized signers shall be either of the Co-presidents, the Treasurer, or the Assistant Treasurer.

Section 5: Audit of Financial Statements

The Treasurer shall prepare a financial statement at the end of the year, to be reviewed by the Audit Committee.

Section 6: Fund Disbursement upon Dissolution of PTA

Upon the dissolution of-the PTO, any remaining funds must be used first to pay any outstanding bills and then, with the membership's approval, spent for the benefit of the school or given to another tax-exempt charitable organization.

Section 7: Fiscal Year

The fiscal year shall begin July 1.

ARTICLE X – PARLIAMENTARY AUTHORITY

Robert's Rules of Order shall govern meetings when they are not in conflict with the organization's Bylaws.

ARTICLE XI - STANDING RULES

Standing rules may be approved by the Executive Board, and the Recording Secretary shall keep a record of the standing rules for future reference.

ARTICLE XII - DISSOLUTION

The PTO may be dissolved by a vote of two-thirds of those present (assuming a quorum) at a meeting where, ideally, 14 days previous notice has been given by the Executive Board to the members in at least one electronic (e-mail, phone, etc.) and one additional alternative format (e.g., posted signs, printed flyers, school marquee, bulletin boards, etc.).

ARTICLE XIII - AMENDMENTS

These Bylaws may be amended at any regular or special meeting, or by virtual means of obtaining member approval, providing that previous notice was given in writing at the prior meeting and then sent to all members of the PTO by the Corresponding Secretary or designee. Notice may be sent to the members, ideally, at least 14 days prior to the meeting in at least one electronic (e-mail, phone, etc.) and one print (signs, flyers, etc.) format. Amendments will be approved by a two-thirds vote of those present, assuming a quorum.

ARTICLE XIV - CONFLICT OF INTEREST POLICY

Section 1: Purpose

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 interested person 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.

Section 2: Definitions

- a. Interested Person. Any officer or member of a committee with Executive Board-delegated powers who has a direct or indirect financial interest, as defined below, is an interested person.
- b. Financial Interest. A person has a financial interest if the person has, directly or indirectly, through business investment, or family:
 - ii. An ownership or investment interest in any entity with which the PTO has a transaction or arrangement;
 - iii. A compensation arrangement with the PTO or with any entity or individual with which the PTO has a transaction or arrangement; or
 - iv. A potential ownership or investment interest in, or compensation arrangement with, any entity or individual with which the PTO is negotiating a transaction or arrangement. "Compensation" includes direct and indirect remuneration as well as gifts or favors that are not insubstantial. A financial interest is not necessarily a conflict of interest. Under Section 3b, a person who has a financial

interest may have a conflict of interest only if the appropriate executive board or committee decides that a conflict of interest exists.

Section 3. Procedures.

- a. 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 Executive Board and members of committees with Executive Board-delegated powers who are considering the proposed transaction or arrangement.
- b. Determining Whether a Conflict of Interest Exists. After disclosure of the financial interest and all material facts, the Executive Board shall meet at a regular or special meeting to determine whether a conflict of interest exists and after any discussion with-the interested person, he/she shall leave the Executive Board meeting while the determination of a conflict of interest is discussed and voted upon. The remaining Board members shall decide whether a conflict of interest exists.
- c. Procedures for Addressing the Conflict of Interest.
 - i. An interested person may make a presentation at the Executive Board 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.
 - ii. The PTO Co-presidents shall, if appropriate, appoint a disinterested person or committee to investigate alternatives to the proposed transaction or arrangement.
 - iii. After exercising due diligence, the Executive Board shall determine whether the PTO 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.
 - iv. If a more advantageous transaction or arrangement is not reasonably possible under circumstances not producing a conflict of interest, the Executive Board shall determine by a majority vote of the disinterested directors whether the transaction or arrangement is in the PTO'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.

d. Violations of the Conflict of Interest Policy.

- i. If the Executive Board 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.
- ii. If, after hearing the member's response and after making further investigation as warranted by the circumstances, the Executive Board determines that the member has failed to disclose an actual or possible conflict of interest, it shall take appropriate disciplinary and corrective action. The Executive Board shall, at its own discretion, determine appropriate disciplinary and corrective action.

Section 4: Records of Proceedings

The minutes of the Executive Board and all committees with board delegated powers shall contain:

- a. The names of the persons who disclosed or otherwise were found to have a financial interest in connection with an actual or possible conflict of interest; the nature of the financial interest; any action taken to determine whether a conflict of interest was present; and the Executive Board's decision as to whether a conflict of interest in fact existed.
- b. The names of the persons who were present for discussions and votes relating to the transaction or arrangement; the content of the discussion; including any alternatives to the proposed transaction or arrangement; and a record of any votes taken in connection with the proceedings.

Section 5. Compensation.

- a. A voting member of the Executive Board who receives compensation, directly or indirectly, from the PTO for services is precluded from voting on matters pertaining to that member's compensation.
- b. A voting member of any committee whose jurisdiction includes compensation matters and who receives compensation, directly or indirectly, from the PTO for services is precluded from voting on matters pertaining to that member's compensation.

- c. No voting member of the Executive Board or any committee whose jurisdiction includes compensation matters and who receives compensation, directly or indirectly, from the PTO, either individually or collectively, is prohibited from providing information to any committee regarding compensation.

Section 6: Annual Statements

Each officer and member of a committee with Executive Board-delegated powers shall annually sign a statement which affirms that such person:

- Has received a copy of the conflict of interest policy;
- Has read and understood the policy;
- Has agreed to comply with the policy; and
- Understands that the PTO is charitable and that in order to maintain its federal tax exempt status it must engage primarily in activities which accomplish one or more of its tax-exempt purposes.

Section 7: Periodic Reviews

To ensure that the PTO operates in a manner consistent with charitable purposes and does not engage in activities that could jeopardize its tax-exempt status, periodic reviews shall be conducted. The periodic reviews shall, at a minimum, include the following subjects:

- a. Whether compensation arrangements and benefits are reasonable, are based on competent survey information, and are the result of arm's length bargaining.
- b. Whether partnerships, joint ventures, and arrangements with management organizations conform to the PTO's written policies, are properly recorded, reflect reasonable investment or payments for goods and services, further charitable purposes, and do not result in inurement, impermissible private benefit, or an excess benefit transaction.

Section 8: Use of Outside Experts

When conducting the periodic reviews as provided for in Section 7, the PTO may, but need not, use outside advisers. If outside experts are used, their use shall not relieve the executive board of its responsibility for ensuring that periodic reviews are conducted.

Approval:

These amended and restated Bylaws were approved by the Executive Board of the SES PTO on September 16th, 2020, and referred to the general membership.

These amended and restated Bylaws were approved virtually via ElectionBuddy.com by the membership of the SES PTO on September 29th, 2020, and are effective this date.

DocuSigned by:
Elizabeth Bradley
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Elizabeth Bradley, SY2019-20 President