



Plato Academy St.Petersburg

PTO

**PTO Chapter
Policies and Procedures
Handbook
Official Copy**

POLICIES AND PROCEDURES HANDBOOK

GENERAL

1. Name.

2. Purposes and Goals.

- To encourage a cooperative and open communication between parents, teachers and administrators in the education of students at the School.
- To bring closer the relationship of home and school so that parents, teachers and administrators may work cooperatively and productively toward the education and safety of the students at the School.
- To enhance the educational facilities and opportunities for the students of the School that are not otherwise provided for in the School's budget.
- Give parents and students an organized opportunity to show appreciation to teachers and administrative staff at the School.
- The PTO Chapter is organized exclusively for charitable, religious, educational, and scientific purposes, including, for such purposes, the making of distributions to organizations that qualify as exempt organizations under section 501(c)(3) of the Internal Revenue Code, or the corresponding section of any future federal tax code (hereinafter "Internal Revenue Code").

3. Policies.

- a. The PTO Chapter shall be noncommercial, nonsectarian, and nonpartisan.
- b. No part of the net earnings of the PTO Chapter shall inure to the benefit of, or be distributable to its members, trustees, officers, or other private persons, except that the PTO Chapter 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 herein.
- c. Notwithstanding any provision in this PTO Chapter Policies and Procedures Handbook ("Handbook"), the PTO Chapter shall not carry on any other activities not permitted to be carried on (a) by an organization exempt from federal income tax under Section 501(c) (3) of the Internal Revenue Code or the corresponding section of any future federal tax code, or (b) by an organization, contributions to which are deductible under Section 170(c) (2) of the Internal Revenue Code, or the corresponding section of any future federal tax code.
- d. The name of the PTO Chapter or the names of any members in their official capacities shall not be used to endorse or promote a commercial concern or connection with any partisan interest or for any purpose not appropriately related to promotion of the objects of the PTO Chapter.
- e. The PTO Chapter 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 in attending to influence legislation by propaganda or otherwise.
- f. The PTO Chapter shall neither seek to direct the administrative activities of the School nor control its policies. PTO Chapter Members and Board Members are encouraged to make suggestions to the School administrators concerning activities and events at the School.
- g. All PTO Chapter activities must be approved in advance by the Principal and should not conflict with any policies of or programs of the school's governing board ("School Board"). The Principal should receive the request and respond back to the PTO Chapter Board no later than 1 week after receiving the request.
- h. The Principal shall approve all information or notices to be disseminated or distributed (via any method) to the Members and School parents. For all emails sent to parents or Members, they must be sent via a blind copy to those recipients.
- i. The PTO Chapter Board, Committee Chairs, Committee Members, and Members will abide by all School Board policies regarding PTO Chapters.

- j. The PTO Chapter shall not violate the School Board's or the Charter School Manager's personnel agreements, contracts, policies, or interfere with the professional performance of the staff of the School or the Charter School Manager.
- k. Contract signing authority is limited to the PTO Chapter President or the PTO Chapter President's designee and the Principal.
- l. The PTO Chapter shall not infringe on the legal rights of individual students, groups of students, teachers, parents or community.

MEMBERSHIP

- 4. **Members.** A PTO Chapter member ("Member") shall be a faculty or staff member at the School or a parent or legal guardian of a child (or children) that are enrolled and attending the School that has completed a PTO Application Form, paid their membership dues, and who will uphold the policies and procedures of the PTO Chapter.
- 5. **Member Rights and Obligations.** Membership rights and obligations include:
 - a. Each Member shall have the duty to attend and participate in meetings. Such participation shall include, without limitation, the right to make motions but needs to be sent to the PTO Board Chapter by email at a minimum of 5 days prior to meeting for agenda purposes. Each member can vote on all matters presented to the Members by the PTO Chapter Board Members, including providing input and voting on expenditures of funds earned by the PTO.
 - b. Each Member shall have the right to vote to elect the PTO Chapter Officers at the last PTO Chapter general membership meeting ("General Meeting") in the Spring of each year.
 - c. Each Member may be considered for election or appointment to a Chapter Board or a Committee Chair position provided that he or she is qualified and is duly elected in accordance with the provisions in this Handbook.
 - d. Each Member has the right to propose motions and serve on committees. Motions are passed by a simple majority vote.
 - e. Each Member has the right to one vote.
 - f. All events or programs sponsored by the PTO shall utilize the volunteer services of the Members first. In order to volunteer, all volunteers including Board and PTO Members must be registered as a volunteer with the School.
 - g. Each Member has the right to participate in school activities, committees, events, fundraisers and educational programs sponsored by the PTO, and to share ideas and concerns relating to PTO sponsored events.

PTO CHAPTER GENERAL MEMBERSHIP MEETINGS

- 6. **PTO Chapter General Meetings.** Each PTO Chapter will hold at least four (4) General Meetings ("General Meetings") from August through May.
- 7. **Special PTO Chapter Meetings.** Special meetings of a PTO Chapter may be called by the PTO Chapter President or any two members of the PTO Chapter Board (in each case with the approval of the School Principal). Notice of any such special meeting shall be widely publicized to parents and staff of such School with a minimum of forty-eight (48) hours notice.
- 8. **Quorum.** A quorum shall be present at a General Meeting or a Special PTO Chapter Meeting if three (3) PTO Chapter Board Members and ten (10) Members are present.
- 9. **Voting.** Each member of the applicable PTO Chapter (including officers) will have one vote per matter presented (not one vote per child enrolled at the School). Unless otherwise indicated or required, the

affirmative vote of a majority of the Members present (including PTO Chapter Board Members present) shall be required to approve any matter coming before or submitted to the Members of the PTO Chapter.

PTO CHAPTER BOARD

- 10. PTO Chapter Board.** Subject to the limitations of the policies and procedures in this Handbook, the business and affairs of each PTO Chapter shall be managed by or under the direction of a board of directors referred to as a "PTO Chapter Board." Each PTO Chapter Board shall consist of nominated and member-elected President, Vice President, Secretary, Treasurer officer positions ("Officers" or "PTO Chapter Officers") (all of which Officer positions shall be held by a parent or guardian of a student attending the School), the Principal of the School, and at least one Teacher Representative per grade level at the School (one for elementary grades, one for middle school grades, and one high school grades) ("PTO Chapter Board Members"). The Principal votes only to break a tie. If the Principal is unable to make a scheduled PTO or Member meeting and if we have a vote that needs a tie breaker, they will need to be called on a speaker phone where all the PTO BOD and Members can hear her vote. A Charter School Manager representative shall be a nonvoting courtesy Member of every PTO Chapter and PTO Chapter Board. No PTO Chapter Board member can serve in more than one position on the PTO Chapter Board.
- 11. PTO Chapter Board Duties.**
- a. All PTO Chapter Board Members are expected to attend PTO Chapter Board Meetings and General Meetings.
 - b. Upon election or appointment, all PTO Chapter Board Members shall abide by and be in agreement with the PTO Chapter Board Member Conflict of Interest & Code of Conduct and Ethics Statement ("Statement"). If a Board Member's duties are undertaken before the Statement is signed, their agreement to the Statement will be implied. As soon as possible, however, after election or appointment, a Board Member must sign a Statement and provide it to the PTO Chapter Secretary for recordkeeping purposes.
 - c. A response with-in 24 hours to all emergency meetings called by President or Principal. If any BOD cannot be in attendance of any meeting they are required to give 5 days' notice in an email to the entire BOD. They will need to provide any documentation that is required from them at every meeting that will be needed for next meeting and have it sent to the Principal, President, VP and Secretary
 - d. The PTO Chapter Board has the power to act independently as provided herein, and in emergency situations without the consent of the Members.
 - e. All PTO Chapter Board Members have the right to propose motions, and have the right to one vote.
 - f. May transact necessary business in the intervals between General Meetings.
 - g. Shall prepare and present an annual budget for the Members' approval.
 - h. To review and approve the budget and suggest any changes to this Handbook to the PTO Board at the first meeting of each PTO term.
 - i. To collaborate with active committees working within the school.
 - j. To approve the plans of project committees.
 - k. To oversee all PTO fundraising activities of the year, including the summer months.
 - l. To present a report at the General Meeting of any action taken by the PTO Chapter Board.
 - m. Upon completion of term, turn over all relevant documents and information to incoming PTO Chapter Board Members.
 - n. To fill vacancies of elected officials per a majority vote of the PTO Chapter Board as per this Handbook.
 - o. Appoint a yearly audit committee of not less than three members or an auditor to examine the PTO Chapter's financial records and Treasurer's annual report. No PTO Chapter Board Member shall be allowed to perform said examination; it must be independently reviewed.
- 12. PTO Chapter Board Positions.** The PTO Chapter Officer and Board positions are as follows:

- a. President. The President's responsibilities include, but are not limited to:
 - i. Preside over PTO Chapter Board and General Meetings.
 - ii. Monitor and support all PTO activities of the other officers and committee chairs for PTO events.
 - iii. Ensure that all relevant historical records/information are maintained and passed on.
 - iv. Confer with the Principal prior to all meetings.
 - v. Work with the VP on every agenda in case of absence
 - vi. Prepare an agenda for PTO Chapter Board meetings and distribute 24 hours (1 day) in advance of each meeting.
 - vii. Prepare an agenda prior to General Meetings for the Secretary to have available to all Members at the General Meetings.
 - viii. Create upcoming school year calendar with the other PTO Chapter Board Members.
 - ix. Coordinate election of Board Members in conjunction with other PTO Chapter Board Members
 - x. The President will also have check writing authority along with the Treasurer and the Principal.
- b. Vice-President. The Vice-President's responsibilities include, but are not limited to:
 - i. Assist the President and perform all duties of the President in his/her absence or in the case of a vacancy until such position is filled.
 - ii. Take and distribute meeting minutes when the Secretary is absent.
 - iii. Work with President and Secretary to finalize an agenda for the PTO BOD & General Meetings
 - iv. Be timekeeper at the PTO General Membership meetings.
 - v. Act as a liaison between committees chairs with the PTO Chapter Board.
- c. Secretary. The Secretary's responsibilities include, but are not limited to:
 - i. Record minutes of the PTO Chapter Board meetings and distribute to PTO Chapter Board within five days of the next meeting.
 - ii. Record minutes of the General Meetings and distribute to PTO Chapter Board within five days of the next meeting.
 - iii. Provide at the beginning of any meeting a hard copy of the minutes from the prior meeting to the BOD for approval and vote that all is correct. If minutes are correct PTO BOD will sign and the Secretary must keep all copies.
 - iv. Make agendas available to all Members.
 - v. Prepare any materials needed for distribution or reference at any meeting.
 - vi. Work with President and VP to finalize an agenda for the PTO BOD & General Meetings and make a copy available to all PTO BOD & Members at the General Meetings.
 - vii. Provide all records upon request.
 - viii. If someone should request the meeting minutes since they are required to stay private per the Policies and Procedures, it must be sent in writing to the entire BOD stating the reasoning and from whom. Before sending the request, it must be approved by the Principal and the President.
 - ix. Coordinate dissemination of notices of General Meetings to parents and Members of School. Notices of General Meetings should be sent out a minimum of one (1) week in advance, unless otherwise waived by the PTO Chapter Board.
- d. Treasurer. The Treasurer's responsibilities include, but are not limited to:
 - i. Bring to every monthly PTO BOD meeting (the monthly financial report, current financial statement, a list of all transactions made in the prior month, and the current bank balance). Provide a copy of all reports to each PTO Chapter Board member.
 - ii. Responsible for all checking and financial accounts and documents. The treasurer will have check writing authority along with the PTO Chapter President and the Principal of the School.
 - iii. Receive and deposit all money.
 - iv. Received money should be deposited within 3 business days.
 - v. Pay out funds in accordance with the approved budget or as authorized by the PTO Chapter Board.
 - vi. Prepare, along with the PTO Chapter Board, the yearly budget for the new school year.
 - vii. Present budget and financial report to the PTO Chapter Board and first General Meeting of the school year for vote and approval.

- viii. Keep an accurate record of receipts and expenditures.
- ix. Prepare for year-end financial reports for audit.
- x. Monitor and renew tax-exempt status.
- xi. Make a summary report at the final end of the year General Meeting.
- xii. Prepare any tax filing information and forms.
- xiii. Facilitate a checks and balances of the financial records and practices by September 30th of each year.

e. Principal.

- i. Approves all PTO Chapter activities, events and information or notices to be disseminated or distributed (via any method) to the Members and School parents and verifies that each are in accordance with the School Board's policies.
- ii. The Principal shall have one vote, which shall be executed only in the case of a tie vote among the remaining PTO Chapter Board members.
- iii. Shall respond to any requests or needs from the PTO within 1 week.

f. Teacher Representative(s).

- i. There will at least one Teacher Representative on each PTO Chapter Board per grade level at the School (one for elementary grades, one for middle school grades, and one high school grades).
- ii. The Teacher Representative shall serve as the main representative of the respective grade level teachers at all PTO meetings.
- iii. The Teacher Representative will be responsible for keeping the respective grade level staff informed of the goals and discussions at the PTO meetings.
- iv. A Teacher Representative shall serve the full year and be appointed by the Principal.

13. Term of Office. The term of each Officer position is for one (1) year from July 1 through June 30. Each new PTO Chapter Board Member may attend any PTO Chapter Board Meeting subsequent to their election as a guest but will have no PTO Chapter Board Member voting privileges. No individual member of the PTO Chapter Board, except the Principal, shall serve for more than four (4) consecutive years on the PTO Chapter Board, unless waived by the PTO Chapter Board. Partial terms (i.e., when an individual is appointed to complete the remaining term of another individual who was elected to office) shall not be considered in determining timing eligibility to serve.

14. Vacancies. A vacancy of a PTO Chapter Officer position may be filled by a majority vote of the remaining PTO Chapter Board Members present at such meeting with a qualified and eligible Member of the PTO Chapter. With regard to a presentation from a potential PTO Chapter Board Officer candidate, the PTO Chapter Board Members will by a majority vote of those present at the meeting decide on the type, manner and nature of a presentation(s), if any, to be made before the PTO Chapter Board Members and the membership. Nominations of persons interested in serving in the vacant PTO Chapter Officer position should provide their name or another person's name (with their consent and willingness to serve) to the PTO Chapter Secretary or President. Any Officer appointed by the PTO Chapter Board shall hold office for the remainder of the term. In the event that no nominations are received or the vacancy cannot be filled for some other reason and there are less than three (3) PTO Chapter Board meetings left in the school year, the remaining Officers can choose to perform the duties of the vacant office.

15. Resignation. Any PTO Chapter Board Member may resign at any time by giving written notice of resignation to the President or any other member of the PTO Chapter Board. Such resignation will be considered accepted upon delivery to the President or such other member. In the event that any currently elected Officer no longer has a child currently enrolled at the School, said Officer will be considered to have resigned, and that Officer position will be considered vacant.

16. Removal. Any Officer of the PTO Chapter Board may be removed from office by a majority vote of the remaining members of the PTO Chapter Board Members, excluding the vote of the person to be removed, if applicable. A PTO Chapter Board member may be subject to removal at any such time when

he/she, without limitation, violates any provision of this Handbook, the PTO Chapter Board Member Conflict of Interest & Code of Conduct and Ethics Statement, a School Board policy, or if he/she neglects his/her duties, acts outside the law, fails to perform assigned duties, misses two or more consecutive PTO Chapter Board meetings, or acts or behaves irresponsibly or in such a way to bring dishonor to, or negates the purpose and/or goals of the PTO Chapter or School. Any PTO Chapter Board Member removed for cause will be prohibited from ever holding another office in the PTO Chapter.

NOMINATION AND ELECTION OF PTO CHAPTER OFFICERS

17. **Nominating Committee.** Each PTO Chapter will have a standing nominating committee that consists of the School Principal, a teacher representative at the School and a parent Member of the PTO Chapter, both of whom will be appointed by the PTO Chapter Board (“Nominating Committee”) to nominate candidates for election in the PTO Chapter Officer positions of President, Vice-President, Secretary, and Treasurer and the Teacher Representative(s) (as applicable per school) to serve on the PTO Chapter Board, all of which will be nominated and elected by the PTO Chapter Members at the last PTO General Meeting of the school year (“Election Meeting”). The parent and teacher representative on the Nominating Committee cannot also be a Candidate for a PTO Chapter Board Member position. The Nominating Committee should be formed no later than the end of February.

18. **Eligibility and Qualifications of Officers.** Only a parent Member of the PTO Chapter may serve and be nominated for an Officer position on the PTO Chapter Board, unless the PTO Chapter Board votes that both parents and teachers may be nominated for an Officer position. Further, only those Members that have attended at least three (3) PTO meetings (General or Board) during that school year, and that have participated in at least one PTO project or on a committee will be eligible as PTO Chapter Board Member nominee, unless such requirements are waived by the PTO Chapter Board. Special consideration for prior service, support, and other miscellaneous functions and roles to the School as a whole will also be considered on a case-by-case basis. Qualification criteria also includes, but is not limited to, agreement with the PTO Chapter Board Member Conflict of Interest & Code of Conduct and Ethics Statement, the ability of the person to work well with the School administration, including the Principal, faculty and staff, Charter School Manager staff, and other parents at the School. Nominations will only be accepted if made by a Member.

19. **Officer Nomination Procedures and Candidate Announcement.**
 - a. The Nominating Committee shall set a nomination period to last for at least one (1) week (“Nomination Period”). The Nomination Period should occur no more than four (4) weeks in advance of the Election Meeting, and at least two (2) weeks before the Election Meeting, unless otherwise waived by a majority vote of the PTO Chapter Board.
 - b. The Nominating Committee shall disseminate information to all parents whose children attend the School (which content, method and manner of dissemination must be approved by the PTO Chapter Board and the Principal) that includes the following:
 - i. Nominating instructions that allow a person to nominate someone or themselves for a PTO Chapter Board position via a method chosen and noticed by the Nominating Committee.
 - ii. Instructions on how to become a PTO Chapter Member if they are not already a Member. Nominations can only be made by a Member, and those nominated must be a PTO Chapter Member.
 - iii. Nomination Period dates / deadline to submit nominations. No nominations may be made from the floor at the Election Meeting.
 - iv. Information regarding the responsibilities for each position, time. Each eligible and qualified nominee must be willing and interested to serve as a PTO Chapter Board Member.
 - c. When the Nomination Period has ended, and at least one (1) week prior to the Election Meeting, the Nominating Committee shall:

- i. Verify the eligibility and qualifications of each nominated person and confirm with those eligible and qualified that they accept the nomination and are willing to serve in the position if elected.
 - ii. Prepare a list and/or ballot of qualified and eligible candidates (“Candidates”) to present for election by the Members.
 - iii. Publicly announce the Candidates prior to the Election Meeting in a manner and method determined by the Nominating Committee.
- d. If there are no qualified and eligible nominees for a particular office at the end of the Nomination Period, the Nominating Committee and/or PTO Chapter Board may continue to seek qualified and eligible candidate(s) for a particular position(s) for presentation to the Members at the Election Meeting.
 - e. The PTO Chapter Board shall prior to the Election Meeting provide the Candidates with the opportunity to submit a small biography and a note as to why they are running for Office (“Submission”) to be included in the PTO Agenda for the upcoming Election Meeting. The PTO Chapter Board may, in its sole discretion, and as approved by the Principal, allow for additional announcement method(s) via circulation, posting, or otherwise of the Candidates’ Interest or Submissions.
 - f. All Candidates should be in attendance at the Election Meeting, unless the PTO Chapter Board waives this requirement for good cause.
 - g. All Candidates will have an opportunity at the Election Meeting to briefly introduce themselves and to state why they are running for a particular office, to be limited to a time period set by the PTO Chapter Board.

20. Election Procedures.

- a. The election of Officers shall take place as the last agenda item during the Election Meeting.
- b. All Members shall be eligible to participate in an election. Only those Members in attendance will be allowed to vote (no proxy votes allowed). Each Member will be entitled to one vote per office.
- c. When there is only one Candidate for an Officer position, election for that office may be by a show of Members’ hands. A majority vote shall elect.
- d. When there are there are two (2) or more Candidates running for the same office, election for that office will be by written ballot. All ballots will be counted by the Nominating Committee members and the Candidate receiving the highest number of votes for the particular office will be elected.
- e. The ballots will be held at the School by the Principal for one week before destruction.

PTO CHAPTER BOARD ACTIONS AND MEETINGS

- 21. **PTO Chapter Board Meeting.** The PTO Chapter Board will hold regular Board meetings from August through May. A PTO Chapter Board may, at the discretion of the PTO Chapter President, hold its monthly Board meeting with either (i) only Board Members present, or (ii) Board Members and Committee Chairs present. Unless otherwise approved by a majority of the PTO Chapter Board at such Board meeting, the meeting will be closed to the general membership of the PTO Chapter. However, no vote on matters pertaining to the general PTO membership may be taken at any such closed meeting (i.e., no voting on spending of funds, approval of budget, etc.).
- 22. **Special Meetings.** Special meetings of the PTO Chapter may be called by the President or a majority of the member of the PTO Chapter Board, under the direction of the Principal, at any time with a minimum of forty-eight (48) hours notice to the other members of the PTO Chapter Board.
- 23. **Voting.** At all meetings of the PTO Chapter Board, a quorum shall consist of a majority of PTO Chapter Board Members, and the affirmative vote of the majority of the PTO Chapter Board Members present at any meeting shall be the act of the PTO Chapter Board as the whole, unless otherwise required herein. Each member of the PTO Chapter Board shall have one vote per matter presented.

24. **Action by Consent.** Any action which is required to be or may be taken at any meeting of the PTO Chapter Board Members may be taken without a meeting if consents in writing, setting forth the action so taken, are signed by all of the members entitled to vote with respect to the subject matter thereof. The written consent may be executed in several identical counterparts by the PTO Chapter Board Members with the effect as if they had executed a single document.
25. **Minutes of Meetings.** Unless otherwise approved by the vote of a majority of the PTO Chapter Board Members minutes of meeting of the PTO Chapter Board shall not be made public.
26. **Persons Entitled to Attend PTO Chapter Board Meetings.** A Charter School Manager Representative and any member of the School Board. All newly elected PTO Chapter Officers are required to attend PTO Chapter Board meetings to gain insight to the past agendas and future items for the next school year agendas.

COMMITTEES

27. **Committees.** A PTO Chapter Board by a majority vote may designate one or more Standing Committees, Continuing Committees or Special Committees to promote the purpose and interests of the PTO Chapter. Each committee shall have a Committee Chair and if possible at least two Committee members that are PTO Chapter Members or Board members of the PTO Chapter. Each Committee Chair will be appointed by a majority vote of the PTO Chapter Board. Committees may have Co-Chairs. Committee Chairs shall recruit the Members for their committee as needed. The President (or other PTO Chapter Board member designated by the President) may act as an ex-officio or standing member of any committee, unless otherwise provided herein. Each committee shall have such responsibilities and authority as may be designated by the PTO Chapter Board. All committee work, activities, information (Flyers, emails, etc.) must be approved by the PTO Chapter Board and the School Principal.
28. **Definitions of Committees.**
 - a. **Standing Committee.** Standing Committees exist for PTO Chapter specific purposes, such as the Nominating Committee, and shall always be staffed and will remain in force until retired by a vote of the PTO Chapter Board.
 - b. **Continuing Committee.** Continuing Committees shall be purposeful to provide a benefit to the School, its teachers, students and parents and provide continuity from year to year for a specific purpose and/or event. These committees should be staffed as needed throughout each fiscal year and will remain in force until retired by a vote of the PTO Chapter Board.
 - c. **Special Committee.** Special Committees shall be established for a special specific purpose, goal, or timeframe. Once the purpose, goal, or timeframe of the Special Committee is met, it shall be automatically disbanded.
29. **Duties/Responsibilities of a Committee Chair.** Duties for Committee Chairs shall include, but not be limited to, the following:
 - a. A Committee Chair shall provide a progress report at PTO Chapter Board Meetings and General Meetings, as requested by the PTO Chapter Board.
 - b. A Committee Chair shall submit reports to the PTO Chapter Board Meetings and General Meetings upon completion of the project/event.
 - c. A Committee Chairperson shall not execute any financial transaction or obligation that exceeds the approved budget without the approval of the PTO Chapter Board.
 - d. If monies are required in advance by a Committee, the Committee Chair may submit a request to the Treasurer describing details of the purchase, submit a funds request, and use that money in the

nature described. The Committee Chair shall be responsible for obtaining a final receipt, invoice or similar of the monies spent and returning all unspent money to the Treasurer.

- e. All Committee Chairs shall update and return all notebooks and documentation of the current year's activities to the PTO Chapter President following the PTO Chapter Officer Election Meeting.

PTO CHAPTER FUNDRAISING/GIFTS

30. **Fundraisers/Fundraising.** All PTO Chapter monies are to be obtained through fundraising activities and or gifts/donations. The goal of the PTO Chapter monies is to benefit the educational experience of Plato Academy Charter School students.
31. **Approvals.** All new fundraising activities not previously conducted prior to the 2013-14 school year must be approved by the PTO Chapter Board.
32. **Distinction Between School and PTO Fundraisers.** All fundraisers shall be clearly publicized as a "School" fundraiser or a "PTO Chapter" fundraiser in flyers, and other means of promotion so that PTO Chapter members and other School patrons understand the purpose and control of the funds collected. Elected PTO Chapter Officers shall not chair "School" fundraisers as this may create confusion of the purpose and control of the funds raised, i.e. Greek Trip Fundraisers. School fundraisers, although sometimes managed by parents, are not to have their funds deposited in the PTO Chapter bank account.
33. **Service Projects and Certain Other Activities.** Activities that do not require a monetary donation on the part of patrons, such as "clipping" programs, rebate programs (store, credit card and restaurant), recycling, etc. are classified as donations and are to be directed to the School's donation account. Service projects, which are defined as any service that is sold to patrons without a mark-up, are not considered fundraisers. Each PTO Chapter may sponsor an unlimited number of service projects. Each service project should be voted on by the PTO Chapter Members.
34. **Gifts.** The PTO Chapter Board may accept on the behalf of the PTO Chapter or organization any contribution, gift, bequest or devise for the general purposes or for any special purpose as the PTO Chapter Board may select.
35. **Sponsorship.** Corporate sponsorship is a funding mechanism in which a commercial concern provides cash, products, or expertise to the PTO Chapter in return for an acknowledgment of thanks. The acknowledgment of thanks generally takes the form of public recognition for the sponsor's support. Corporate sponsorship activities stand in contrast to endorsement activities where the PTO Chapter would endorse the products or services of commercial concerns.
- a. **Legality of Sponsorships**
- i. Sponsorships are an appropriate means of funding projects and programs that promote the objectives the PTO Chapter.
 - ii. Endorsements are not appropriate for the PTO Chapter to participate in due to the PTO's noncommercial policy.
 - iii. The PTO Chapter may thank a sponsor for its contribution.
 - iv. The thank you may be in writing, posters, banners, printing business cards in the newsletter or other appropriate media.
 - v. The written acknowledgement must be limited to an expression of thanks and can list identifying information about the sponsor.

- vi. The acknowledgment can never make a judgment about the sponsor or its product. It cannot request that people patronize the sponsor or buys it products. Otherwise, the sponsor gift will be subject to federal income tax. For example: the PTO Chapter may write in the Newsletter: "Thank you to Business ABC for their support of our Ice Cream Social by donating \$100 worth of food." However, the PTO Chapter may NOT say "Make sure to visit Business ABC next time you're looking to eat out."
 - vii. A 501(c) (3) educational organization is not prohibited from engaging in corporate sponsorship activities. A special provision in the IRS makes 501(c) (3) organizations exempt from paying federal income taxes on income from corporate sponsorships, as long as the benefits that are given back to the corporate sponsor fall within IRS guidelines. Because qualifying corporate sponsorship income is considered a charitable donation, there is no limit to the amount that can be received by a 501(c) (3) organization.
- b. Policies and Procedures for Seeking Corporate Sponsorships. Listed below are the policies and procedures the PTO Chapter should use when seeking corporate sponsorships.
- i. Sponsorships shall help to further the programs, aims and goals of the PTO Chapter.
 - ii. Sponsorships can be linked to specific events, programs, activities or publications, or can be added to general funds.
 - iii. Sponsorship money or in-kind donations shall not be solicited nor accepted from companies that manufacture products or take public positions inconsistent with the PTO Chapter's position or policy. (e.g., alcohol, tobacco, or firearms)
 - iv. Sponsorship agreements shall never involve techniques or marketing approaches that exploit children.
 - v. The PTO Chapter name, logo or mark shall not be used in sponsorship materials or communications without the company identifying itself as the "official sponsor of the Plato Academy PTO Chapter *insert event here.*"
 - vi. Sponsors' products shall NOT be identified as "official product of the PTO Chapter."

PTO CHAPTER FINANCE

36. Financial Accounts

- a. Three signatures should be on file at the bank with two signatures required on all PTO checks. The authorized signatures of any the account shall be the PTO President, Treasurer and the Principal. Any two of these individuals authorized to withdraw funds, write checks, drafts, or other expenditures for the payment of money on behalf of the PTO Chapter.
- b. An authorized disbursement to any of the authorized signatories to the account requires the consent and action of the other signatories. For example, if a reimbursement is due to the Treasurer and or the Treasurer's family member, the Treasurer cannot be a signatory on the check, the President and the Principal must sign the check. The signature on any check cannot be the payee, or a payee's family member.
- c. The Treasurer is responsible for ensuring all monies of the PTO Chapter are deposited in a timely manner into the account.
- d. The Principal must approve and be a signatory on a check for all expenditures over the amount of \$1,000.00.

37. Annual Budget.

- a. The Fiscal Year shall run from July 1 of one calendar year through June 30 of the next year.
- b. At the last scheduled General Meeting of the school year, the Treasurer shall prepare and present a proposed budget for the upcoming year. At a minimum, the Budget shall include:
 - i. Current balance as of the date of the meeting
 - ii. Expected and reasonable expenditures through the remainder of the fiscal year.

- iii. Reasonable estimates for fundraising activities during the first four months of the new fiscal year.
- iv. A listing of non-discretionary funds committed to the next fiscal year (for example, a standing donation committed to a recipient/organization).
- v. A listing of recommended discretionary expenditures proposed for the next fiscal year.
- c. The proposed budget must be in balance, meaning the projected balance is nonnegative.
- d. On or before June 1, each PTO Chapter shall submit the proposed annual budget for the upcoming year to PTO General Members for preview at the first General Meeting of the upcoming school year. The PTO Members must vote to approve a Budget at this meeting. Approval of the Budget is by majority vote.
- e. The PTO Members may discuss the proposed budget as needed. Changes to the proposed budget may be made as determined by the discussion.
- f. The President shall not allow a vote on a proposed Budget that is not in balance.
- g. The Treasurer shall keep track of actual expenditures vs. budget items.
- h. The Treasurer shall not reimburse an expense that exceeds the Approved Budget for that budget item.
- i. A proposal to change to the Approved Budget must be approved by the PTO Chapter Board, and then passed by a majority of the PTO Chapter Members at the next General Meeting or Special Meeting of the Members. The Treasurer will update the Approved Budget prior to the next report.

38. Reporting.

- a. The Treasurer shall keep track of all actual deposits and expenditures.
- b. At every General Meeting, the Treasurer shall present a written financial report that the Secretary should keep with the minutes of each meeting. At a minimum, the report shall contain:
 - i. The closing balance from the previous Treasurers Report,
 - ii. All income received and deposited since the previous Treasurers Report, organized by budget item
 - iii. All expenditures made since the previous Treasurers Report, organized by budget item
 - iv. The current closing balance
 - v. The remaining balance of all budget items
 - vi. The estimated end-of-year balance is the current closing balance plus the reasonable estimated income from all remaining fundraisers minus all estimated expenditures.
- c. The Treasurer shall present a financial statement at any time when requested by the PTO Chapter Board for a PTO Chapter Board meeting or otherwise.
- d. The Treasurer shall complete an End-of-Year report of all financial activities within 31 days after the end of the Fiscal Year. A signed original of the report shall be submitted to the PTO Chapter Board, School Principals and the School Board.
- e. The Treasurer shall be responsible for the timely completion and submittal of any other financial or tax records, reports or forms.
- f. The PTO Chapter Board shall annually appoint an Audit Committee of not less than three Members or hire an auditor to examine the PTO's accounts and the Treasurer's annual report to ensure that is it correct. The Treasurer and the Audit Committee members or auditor must sign a statement reporting the results of the audit committee's or the auditor's review.

39. Expenditures.

- a. All expenditures within the realm of the approved budget are authorized expenditures.
- b. The PTO Chapter Board may vote to re-allocate funds of \$100.00 or less without bringing the request to the General Meeting for approval, not to exceed \$500.00 per fiscal year.
- c. The PTO Chapter may not spend over \$500 in "unallocated" funds without the prior approval of the PTO Chapter Members; however, expenditures within the realm of the approved budget are authorized expenditures.

- d. Each PTO Chapter should strive to spend the money that is raised during a particular school year during that school year; provided, however, that the PTO Chapter Board may elect to carry over to the succeeding school year an amount not to exceed \$2,000, unless otherwise brought to a vote by the General Membership.
- e. In no event shall a PTO Chapter spend, or commit to spend, an amount in excess of the funds in its bank account.

40. Records.

- a. The Treasurer shall keep accurate records of any disbursements, income and bank account information.
- b. All PTO financial records and other pertinent records must be turned over by August 1, 2011 to the new Treasurer.
- c. Financial records would include: bank accounts, outstanding debt records, history of all transactions, receipts, and tax information. Other pertinent records include: date of contracted events, frequent contacts, willing volunteer's information, sample forms/documents, PTO inventory, etc.

41. Reimbursement.

- a. To be reimbursed by the PTO for PTO expenditures, the original receipt or invoice, along with a PTO Chapter reimbursement form (if available) must be submitted to the Treasurer within 30 days of the event/function. If no reimbursement request is made or if a request is received after 30 days, the request will be denied.
- b. If an item is not a budgeted item, two PTO Chapter Board Members must approve the reimbursement.
- c. Reimbursement will be made by the Treasurer, as long as all the requirements have been met, within 10 working days or to the best of the Treasurer's ability.

42. Financial Prohibitions.

- a. The PTO Chapter shall not pay or provide any remuneration to the PTO Chapter Board Members, Committee Chairpersons, Committee Members or any other Member of the PTO Chapter for their volunteer service.
- b. There shall be no commingling of PTO Chapter funds with the personal, professional, or business accounts of any individuals, groups or businesses, and the School. This shall include a prohibition against providing any PTO Chapter funds as a loan to anyone for any purpose.

**TRANSITION OF OUTGOING AND INCOMING
PTO CHAPTER OFFICERS**

43. General. After the Election Meeting, the outgoing PTO Chapter Officers will work with each incoming Officer in a transitional period until their terms end on June 30. The incoming officers will be known as follows: President Elect, Vice-President Elect, Treasurer Elect, and Secretary Elect.

44. Responsibilities of Outgoing Officers. During this transitional period, it is the duty of the outgoing Officers to provide all necessary information and documents to the incoming Officers. This information includes all treasurer's reports, minutes, agendas, notes and other information necessary or appropriate to allow the incoming Officers to start their term on July 1. At the end of their terms, the outgoing Officers will turn over updated notebooks to the incoming Officers. Such notebooks should include a current copy of this Handbook.

45. Responsibilities of Incoming Officers. The responsibilities of the incoming Officers include (but are not limited to):

- a. Work with outgoing Officers to put together a budget for the upcoming school year.

- b. The incoming and outgoing President and Treasurer must make themselves available to sign and record the transfer of bank accounts.
- c. Determine the fundraisers to have for the upcoming school year. Incoming Officers will work with the outgoing Officers to present this information to the Members for approval at first PTO Chapter meeting
- d. All newly elected PTO Chapter Officers are required to attend all end of school year PTO Chapter Board Meetings or General Meetings that may be held to gain insight to the past agendas and future items for the next school year agendas. Such incoming officers will not have voting privileges since the terms of their offices begin on July 1.

MISCELLANEOUS

- 46. **Parliamentary Authority.** The current edition of Robert's Rules of Order shall govern meetings when they are not in conflict with the procedures in this Handbook.
- 47. **Standing Rules.** Standing rules may be approved by the PTO Chapter Board, and the Secretary shall keep a record of the standing rules for future reference.
- 48. **Amendment of PTO Chapter Policies and Procedures Handbook.** This Handbook may be amended only by a majority vote of the PTO General Membership, provided that no amendment violates a School Board policy. Suggested amendments may be provided to the PTO by each PTO Chapter Board by a majority vote of that Board.
- 49. **Dissolution.** If the PTO Chapter would like to dissolve, the PTO Chapter by a majority vote in a General Meeting, shall authorize the appointment of a committee to consider the reasons for disbanding and the necessary steps to be taken. Notice of intent to disband shall be given to all members, in writing, at least 30 days before the PTO Chapter General Meeting. The committee shall submit a report at the next General Meeting. A quorum for the purpose of dissolution shall be 2/3rds of the Members as of that date present at the meeting. A vote of 2/3rds of the Members is required to dissolve the Chapter. Upon dissolution of this PTO Chapter, after paying or adequately providing for the debts and obligations of the PTO, the remaining assets shall be distributed to the School for educational uses. If the School ceases to exist, remaining PTO assets shall be distributed for one or more exempt purposes within the meaning of Section 501(c)(3) of the Internal Revenue Code, or corresponding section of any future federal tax code, or shall be distributed to the federal government, or to a state or local government, for public purpose. Any such assets not so disposed of shall be disposed by a Court of Competent Jurisdiction of the county in which the Principal office of the PTO Chapter is then located, exclusively for such purposes or to such organization or organizations, as said Court shall determine, which are organized and operated exclusively for such purposes.
- 50. **Nondiscrimination clause.** The PTO Chapter shall comply with all applicable federal, state and local rules and regulations, including without limitation, the constitutional provisions prohibiting discrimination on the basis of disability, age, race, sexual orientation, creed, color, gender, national origin, religion or ancestry.