

WESTWOOD ELEMENTARY SCHOOL PARENT TEACHER ORGANIZATION, INC. Novelty, Ohio

Bylaws

Adopted February 19, 2016 and Revised March 16, 2018

NOTICE: This organization will do business as Westwood Elementary School Parent Teacher Organization, Inc. beyond these Bylaws and any Amendments hereto added.

PREAMBLE

Purpose and Charitable Activities

The Westwood Elementary School Parent Teacher Organization, Inc., hereafter referred to as “Westwood PTO,” is organized exclusively for charitable, educational, religious or scientific purpose within the meaning of section 501(c)(3) of the Internal Revenue code of 1986 as may be amended from time to time (or corresponding section of any future Federal tax code).

Objectives

The objectives of the Westwood PTO shall be to promote interest in the welfare of the children in the home, school, and the community; to develop communications between educators and the parents of Westwood Elementary School in a united effort to secure for every child the highest advantages in physical, mental, and social education; to advise the residents of the community as to the programs, policies and activities relating to Westwood Elementary School and West Geauga Local Schools; and to provide fund raising opportunities to support the programs and the activities of this organization. The programs of this organization shall be developed through conferences and committees and shall enrich the educational experience of the students, parents, guardians, approved family members, and teachers.

This organization shall seek neither to direct the administrative activities of Westwood Elementary School nor to control its policies.

ARTICLE I Nonpartisan Activities

No part of the net earnings of the corporation shall inure to the benefit of, or be distributable to its members, trustees, directors, officers, or other private persons, except that the corporation shall be authorized and empowered to pay reasonable compensation for services rendered and to make payments and distributions in furtherance of Section 501(c)(3) purposes.

No substantial part of the activities of the corporation shall be to engage in propaganda or otherwise attempt to influence legislation, and the corporation shall not participate in or intervene in (including the publishing of statements) any political campaign on behalf of, or in opposition to, any candidate for public office. Westwood PTO shall follow West Geauga Local Schools Board of Education policies for West Geauga Local School elections and ballot issues.

Notwithstanding any other provision of these articles, the corporation shall not carry on any other activities not permitted to be carried on by a corporation exempt from Federal Income tax under section 501(c)(3) of the

Internal Revenue Code of 1986 as may be amended from time to time (or corresponding section of any future Federal tax code).

ARTICLE II Members

Section 1. Members

Members of the Corporation shall consist of Westwood parents, guardians, other approved family members, teachers, staff and administrators of the West Geauga School District, who have paid membership dues for the current school year. Dues shall be set by the Executive Committee annually. An annual membership drive shall take place in the Fall of each school year.

Each membership is entitled to one vote in elections or motions. One family may contain a maximum of two votes if a second parent, guardian, or other family approved relative paid an additional membership fee. Members who have paid membership dues for the school year shall henceforth be called voting members.

All voting members shall receive a copy (either printed or by electronic means) of the Westwood PTO Directory.

Section 2. Annual Meeting

The annual meeting of Members of the Corporation shall be held for the purpose of electing officers and for the consideration of annual committee reports. The annual meeting shall be held at the Corporation's principal office at Westwood Elementary School, Novelty, Ohio in the first week of May or such other time and place within this state during the month of May as Westwood PTO or as the President may designate following Article II, Section 5 (Notice of Meetings).

Section 3. Regular Meetings

A regular meeting of Westwood PTO shall be held at Westwood Elementary School, Novelty, Ohio or other appropriate place not less than once each month during the school year as determined by the incoming officers of the organization in cooperation with the principal of Westwood Elementary School. Regular meetings will be open to any community member, parent, guardian, and other family approved relative of a Westwood Elementary School student, as well as any teacher, administrator, or staff. The privilege of introducing motions and voting on matters presented shall be limited to Members whose dues are paid, the voting members.

Section 4. Special Meetings

Special meetings of the Executive Committee are held when there is business that requires urgent attention and cannot wait until the next scheduled Executive meeting. A Special meeting of the Executive Committee may be called by the President or a collective of any three (3) officers of the Executive Committee. All Executive Committee officers shall be notified of said meeting by the President or the Secretary at least five (5) days prior to said meeting following Article II, Section 5 (Notice of Meetings).

Special meetings of Westwood PTO are held when there is business that requires urgent attention and cannot wait until the next scheduled Regular meeting. A Special meeting of Westwood PTO can be called by the President, by a collective of any three (3) officers of the Executive Committee, or by submitting to the Executive Committee a written agenda signed by at least eight (8) voting members. All voting members shall be

notified of said meeting by the President or the Secretary at least five (5) days prior to said meeting following Article II, Section 5 (Notice of Meetings).

The notice for a Special meeting shall specifically set forth every issue the meeting will address. No other business can be conducted at a Special meeting. This rule protects the rights of the absentees and cannot be suspended.

Section 5. Notice of Meetings

A Calendar of meetings shall be determined in May of each year for the following school year in cooperation with the Westwood Elementary School Principal by incoming officers.

The first Member meeting shall be held no later than September 30 of the current school year. Notice of all meetings shall state the time, place, and agenda and shall be posted at least 15 days in advance of meeting to each voting member. At the same time, notice may also be posted by the President, Secretary, or Public Relations Representative on the school bulletin board, in the Westwood PTO newsletter, as well as the Westwood PTO website.

Section 6. Quorum

At any meeting of its Members, Regular or Special, there shall be present in person, in order to constitute a quorum, at least seven (7) Members of the Corporation including Executive Committee members present in order to conduct business. If at least seven voting members are not present, all voting shall be tabled until the next following Regular membership meeting, or by Special meeting or by written or electronic ballot. All non-voting matters may be presented and discussed.

Section 7. Voting

Voting for elections and all other Motions set before Westwood PTO may take place by convenient method including a public verbal or physical show of Members present in a Meeting at which a quorum is present, or through confidential ballot, either written or by electronic means. Each voting member is entitled to one vote on each matter properly submitted for Member vote, consent, waiver, release, or other action. At no time shall proxy votes be accepted.

All votes shall be determined by a simple majority of all votes received by the Executive Committee by the known deadline.

At any Westwood Elementary PTO Meeting of Members, at which a quorum is present, the President shall not vote except in the case of a tie.

Section 8. Membership Roster

This Corporation shall maintain an annual membership roster, which shall contain the contact information of each Member of this organization, and the date of his or her admission to membership. The membership roster shall be kept in the Membership Book and shall not be the same as the school Directory. Only individuals whose names are reflected in the Membership Roster shall be entitled to vote on any matter properly submitted to the members for their vote, consent, waiver, release, or other action. This Membership Roster shall be confidential and only available for review by the Executive Committee and Membership Committee unless by permission of the President and a vote of the Executive Committee. All information in the Membership Roster

and school Directory is for school and Westwood PTO communications only. Use of this information for private gain, profit, or telephone solicitation is strictly prohibited.

Section 9. Order of Business

At all Meetings of Members, after the ascertainment of Members present in person, the agenda shall be considered in such order as the President or a majority of Members present deem advisable and expedient.

ARTICLE III Executive Committee

Section 1. General Powers

Authority for this Corporation shall be exercised by the Westwood PTO Executive Committee, except as otherwise provided in the Articles of Incorporation or by Chapter 1702, Ohio Revised Code. The Executive Committee shall consist of the officers of the Corporation. Each member of the Executive Committee shall perform their duties as an officer and trustee in good faith, in a manner he or she reasonably believes to be in the best interests of the Corporation, and with the care that an ordinary prudent person in a like position would use under similar circumstances.

The general duties of the Executive Committee shall be to: (a) transact all business; (b) approve plans of work of the standing committees; (c) to establish an agenda and present reports at each Regular Membership meeting; (d) to prepare the budget for presentation for approval at the first meeting of each school year; (e) to appoint an Audit Committee at the May meeting of each school year to audit the Treasurer's books; (f) to approve, in cooperation with incoming officers and aided by the Nominating Committee, the Executive Committee Appointed Officers; and (g) to meet as Executive Committee before August 30, with the purpose to review (and if necessary revise) and approve the bylaws and budget from the previous year.

The Executive Committee shall be empowered to make emergency decisions concerning expenditures and policies of the organization. These emergency decisions may be conducted at an Executive Committee meeting or as a vote through electronic means and printed, for record, by the President or the Secretary to present at the next meeting. All emergency votes shall include all Executive Committee members and are subject to Article II, Section 4 (Notice of Special Meetings).

Section 2. Meetings of the Executive Committee

The meetings of the Westwood PTO Executive Committee shall be held at Westwood Elementary School, Novelty, Ohio, or other appropriate place not less than three times a fiscal school year. The first meeting shall be held no later than August 30 of the current school year.

Section 3. Quorum at Executive Committee Meetings

At least four (4) of the seven (7) Executive Committee members shall constitute a quorum for the transaction of business at any regularly scheduled Executive Committee meeting. If a quorum is not present, the meeting shall be adjourned and rescheduled.

Each elected office shall be subject to Article IV, Section 3 (B. Nominating Committee) and Article III, Section 5 (Election) and each elected office of Westwood PTO are by definition and for purposes of ORC section 1702.14 the Directors of the Corporation.

The Elected Executive Members of the Westwood PTO shall be: (A) President; (B) Vice President; (C) Secretary; (D) Treasurer; (E) Assistant Treasurer; and (F) Public Relations Representative.

The Appointed Executive Members of the Westwood Elementary School Parent Teacher Organization, Inc. shall be: (G) Teacher Representative.

A. President

The President shall: (a) preside at all meetings of the Members and Executive Committee; (b) be a member ex officio of all committees; (c) be authorized with the Treasurer or Assistant Treasurer to sign checks in the absence of that officer; (d) give notice, in cooperation with the Secretary, of all meetings of Members and Executive Committee following Article II, Section 5 (Notice of Meetings); and (e) perform such other duties as may be required by the Executive Committee.

The President shall have the general supervision, management, control, and oversight of the business of the Westwood PTO subject to these Bylaws, and shall, in general, perform the duties usually incident to the office of President. In his/her absence or inability to act, the Vice President shall discharge the duties of the President and shall perform such other duties as necessary in the interim.

B. Vice President

The Vice President shall: (a) act as an assistant to the President and shall perform the duties of the President in his/her absence as necessary; (b) be available to act as chairperson or co-chairperson on at least two committees; (c) assist the President in communications with all committee chairpersons; and (d) perform such other duties as may be required by the President.

In case a vacancy occurs in the office of President, the Vice President automatically becomes Interim President until the end of the elected term. In any case, the Interim President remains eligible for nomination and election to the Presidency in the next eligible term. It is optimal that the Vice President should succeed to the Presidency whenever feasible.

C. Secretary

The Secretary shall: (a) keep minutes of all the meetings of the Westwood PTO Members and Executive Committee; (b) give notice, in cooperation with the President, of all meetings of Members and Executive Committee following Article II, Section 5 (Notice of Meetings); (c) keep such books as may be required by the Executive Committee (the Corporate Books); (d) prepare, at least quarterly, Westwood PTO newsletters and submit to the website and Westwood Elementary School Office Assistant; (e) perform such other duties as may be required by the Executive Committee.

Corporate Books shall be defined as any and all documents regarding Westwood PTO including but not limited to those collected from Committee Chairs, past officers, legal documents, and meeting minutes and shall be securely stored at the Westwood PTO principal office.

These books shall be subject at any time to the inspection of any voting member, including the Executive Committee, and copies of Corporate Books contents shall be provided no later than seven (7) days after receiving written request.

The Secretary shall submit Regular, Special, and Executive Meeting minutes to the Executive Committee Officers for approval. The Secretary shall post approved minutes to the Corporate Books no later than fourteen (14) days after said meeting and post approved regular member and special member meeting minutes to the Westwood PTO website.

At the expiration of a Secretary's term of office, such Secretary shall deliver all books, papers, and other property of the Corporation in his/her possession or under his/her control to the President or to the Secretary's successor in office.

D. Treasurer

The Treasurer shall: (a) have general supervision of all the finances acting as or retaining no less than one additional qualified person present as witness and assistant during such times as money in the form of uncounted cash, is present; (b) ensure that witnesses and/ or qualified assistants shall provide initials and dated signatures with each episode of involvement; (c) receive and safely keep all the monies belonging to the Corporation providing security for all funds after bank hours and collecting for deposit the following banking day, alternatively and responsibly, assigning this task to a qualified assistant; (d) pay expenditures only as authorized in an approved annual budget, or by vote for a specific expenditure by the members, or by Executive Committee following Article III, Section 1 (emergency decisions); (e) keep accurate account of the finances of the Corporation and shall present, at the meeting of members, a statement of profit and loss, account balances and current budget breakdown of the Corporation; (f) keep all financial records, including digital approvals for expenditure, printed or on portable drives containing scanned copies of taxes, monthly statements, in an Executive Committee approved holding place which is accessible by the Treasurer and Assistant Treasurer; (g) file State and Federal tax forms within the time period allowed by the IRS in cooperation with the Westwood PTO Auditor and the Audit Committee following Article IV, Section E; and (h) perform such other duties as may be required by the Executive Committee.

E. Assistant Treasurer

The Assistant Treasurer shall: (a) be present for all accounting and money counting events as witness and assistant to the Treasurer; (b) provide initials and dated signature with each episode of involvement; (c) secure a qualified replacement as witness to the accounting and money counting at events if unable to attend; (d) be responsible after the Treasurer to provide security for all funds after bank hours and will collect for deposit on the following banking day; (e) submit a monthly statement in cooperation with the Treasurer, including any drama related activities, for presentation at each monthly meeting of the Membership, which may be presented through the Treasurer; and (f) perform such other duties as may be required by the Treasurer.

In case a vacancy occurs in the office of Treasurer, the Assistant Treasurer automatically becomes the Interim Treasurer until the end of the term. In any case, an Interim Treasurer is eligible to be nominated and elected to the office of Treasurer in the next eligible election. It is optimal that the Assistant Treasurer / Interim Treasurer should succeed to the Treasurer whenever feasible.

(i) Specific to Drama Related Activities

The Assistant Treasurer shall: (a) act as the PTO Drama Committee Chair and report directly to the Executive Committee; (b) work in cooperation with the Director, and Producer(s); (c) take care of accounts, finances and books regarding dramatic arts activities of the Drama Committee and deliver such to the Treasurer at the end of each fiscal year or upon request by the Executive Committee.

F. Public Relations Representative

The Public Relations Representative shall: (a) be responsible to update and maintain the website in cooperation with the Executive Committee and outlined within these Bylaws; (b) perform such other duties as may be required by the Executive Committee; (c) be responsible for promoting the school and PTO events in the local media.

G. Teacher Representative

The Teacher Representative(s) is an Executive Committee member and shall be appointed by the teachers of Westwood Elementary School, in cooperation with the Westwood Elementary School Principal. This position may be filled by up to two (2) current Westwood Elementary School teachers who have a singular vote at any Executive Committee meeting but may share meeting attendance. A Teacher Representative is expected to attend all Executive and Member meetings. The duties and responsibilities of the Teacher Representative(s) shall include all communications between the Westwood PTO Executive Committee and all Westwood Teachers. In addition, the Teacher Representative(s) will present all initiatives promoted by the Westwood Teachers to the Executive Committee and manage initiatives to resolution. A Teacher Representative shall serve no more than two consecutive terms.

Section 5. Election

The officers of Westwood PTO shall be elected in accordance with Nominating Committee procedure in May each year, either during a meeting of Members or electronically at the discretion of the Executive Committee. The privilege of holding office shall be limited to voting members only.

If the election is conducted during a Member meeting, a quorum must be present throughout the meeting for the election to be official. If the election is conducted electronically, then the results must be presented during a Member meeting at which a quorum must be present throughout the meeting for the election to be official.

Election results shall be presented to Members, whether voting is done in person or electronically, no later than May 15.

Any newly elected officer may attend Executive Committee meetings as a guest but may not motion or vote. Any newly elected officer shall be invited to observe the Budget Committee meetings by the President or the Secretary through electronic means. Any newly elected officer may assume their official duties on August 1st.

Ballots for each election are to be kept for one year.

Election Votes shall follow Article II, Section 7 (Voting).

Section 6. Term

Upon the fulfillment of current office terms and beginning at the end of the 2017-2018 school year, each officer shall serve for a term of one year. No person shall serve more than four (4) consecutive terms in the same elected office. The term of each elected officer shall commence on August 1st, the beginning of the fiscal year. However, incoming officers are required to determine the calendar of events and meetings for the organization with the school principal and create the budget for the upcoming fiscal year.

The time period between the election in May and the assumption of the official duties of officers is to be used to plan and coordinate programs, events and activities that will be held for the next school year. Selection of committee chairpersons should also take place during this interim time period.

Outgoing and incoming officers shall meet prior to the end of the school year and work together to ease the transition from one school year to the next.

Section 7. Vacancies

With exception of the President and Treasurer, a vacancy in any other office shall be filled by appointment following the Nominating Committee procedure and a simple majority approval of the Executive Committee. The President shall announce this action at the next monthly meeting of its Members.

In the case of a vacancy in the office of President, the Vice President automatically becomes Interim President and a new Interim Vice President will be appointed, following the Nominating Committee procedure and a simple majority approval of the Executive Committee. In the case of a vacancy in the office of Treasurer, the Assistant Treasurer shall automatically become Interim Treasurer per simple majority approval of the Executive Committee following the Nominating Committee procedure and a simple majority approval of the Executive Committee. Other current term elected Executive Committee officers are not eligible to be appointed as interim officers and will fulfill their elected term.

The position of an officer shall become vacant if he or she dies, is removed from the office, or resigns.

An elected Executive Committee can be removed from office for: (a) missing more than two meetings in one school year; (b) failure to perform assigned duties; (c) corruption; or (d) any other act that brings dishonor to the organization. A complaint must be submitted in writing or by electronic means and sent to the Executive Committee. A Special meeting will be held to answer the complaint and the officer can be removed by a simple majority vote of the Membership present at the meeting. The officer in question must abstain from vote, per Article III, Section 8 (Conflict of Interest). Once an Executive Committee member has been removed from office pursuant to this action, that person shall no longer be eligible to hold a Westwood PTO committee position without unanimous approval of the Executive Committee.

Resignations shall take effect immediately or at such other time as specified by said officer.

Section 8. Conflict of Interest

No contract, action, or transaction shall be voided or voidable with respect to the Corporation because the contract, action, or transaction is between or affects the Corporation and one or more of its Officers, or in which one or more of the Corporation's officers have a financial or personal interest, if any of the following applies:

- a. The material facts as to his / her relationship or interest as to the contract, action, or transaction were disclosed or are known to the Officers at the time of the contract, action, or transaction is authorized.
- b. The material facts as to his / her relationship or interest as to the contract, action, or transaction were disclosed or are known to the members entitled to vote thereon and the contract, action, or transaction is specifically approved at a meeting of members held for such purpose of voting on the contract, action, or transaction by a vote of the members of the corporation.
- c. The contract, action, or transaction is fair for the Corporation as of the time it is authorized or approved by the Officers or membership.

Common or interested members may be counted in determining the presence of a quorum at a meeting of the officers or membership thereof which authorizes the contract, action, or transaction, but may not vote on such.

ARTICLE IV Standing Committees

Section 1. Committees

Standing committees shall be created by the Executive Committee as may be required to promote the objectives and the interests of the Corporation. The chairperson(s) of the standing committee shall be approved by the President in cooperation with the previous chairperson(s). Their term shall be for one year commencing August 1st.

All (a) monies, in check or cash, collected by a committee; (b) daily records of sales and associated monies; and (c) balances on cash disbursements and or returns must be signed by at least one chairperson and remitted directly to the Treasurer or Assistant Treasurer or stored in the school safe with notice to the Treasurer or Assistant Treasurer within 24 hours of receipt following Article V (Financial Matters).

Additional Special Committees may be created and appointed by the Executive Committee for a specific purpose following Article III, Section 1 (Executive Committee General Powers). When the final report has been accepted or adopted, the Special Committee is automatically dissolved unless voted as a new committee at the next budget committee meeting.

Section 2. Chairpersons

The chairpersons shall submit to the Executive Committee an annual written report to be presented at the Annual meeting of the Corporation in May of the current school year. A copy of the annual report shall also be given to the incoming committee chairperson included in the Corporate Event Book. The chairperson is responsible for staying within the budget allocated and approved by the membership. All expenses incurred by committee members shall be approved by the committee chairperson.

It is optimal that each chairperson holds current voting member status in the Westwood PTO.

Section 3. Committee Meetings

The following are Standing Committees of the corporation: (a) Executive Committee; (b) Nominating Committee; (c) Budget Committee; (d) Membership Committee; (e) Audit Committee; and (f) Drama Committee.

Meetings of standing committees and other individual committees shall be held at the discretion of the chairperson(s) of said committee. A meeting of chairpersons of all standing and individual committees shall meet no less than twice a school year and whenever necessary or called by the President following Article II, Section 5 (Meeting Notice).

A. Executive Committee

As discussed in Article III (Executive Committee)

B. Nominating Committee

An Executive Committee Member will act as chair of the Nominating Committee which shall consist of no less than two additional members who are not currently on the Executive Committee. The committee members will be approved by the Executive Committee in March of each year. The Nominating Committee shall have the responsibility of conducting the search for and the evaluation of qualified, competent, and worthy candidates from which the committee will then select nominees for each office to be filled. All current voting members are eligible to be nominated for office. The committee shall report and present their nominees at the April meeting of the Members to designate their slate for election at the May meeting of the Members.

Following the designation of the slate at the April meeting, an opportunity shall be given for nominations from the floor. Should there be a position left unfilled, the search for a qualified candidate shall continue until the following meeting of the Members.

Only those who have consented to serve, if elected, shall be eligible for nomination, either by the Nominating Committee or by nomination from the floor. The slate shall be posted by the President or the Secretary on the school bulletin board, in the Westwood PTO newsletter, and on the Westwood PTO website prior to the election at the May meeting of the membership.

C. Budget Committee

As discussed in Article V, Section 2

D. Membership Committee

The Membership Committee Chair shall: (a) be appointed by a vote of the Westwood PTO Executive Committee and may or may not be the Executive Committee Secretary; (b) assign and compile contents in annual membership information folders; (c) have annual membership information folders available for distribution at all grade Orientations as well as available for families new to the school; (d) oversee and assist the Directory Committee; (e) create, update and maintain official email bank in cooperation with the Web Master, for Membership Roster (Article II, Section 8) and Voting permissions (Article II, Section 7); (f) take care of the annual Membership Book; and (g) conduct at least one annual membership drive at the start of each school year.

E. Audit Committee

The Audit Committee Chair shall be appointed by a vote of the Westwood PTO Executive Committee as a special officer of the Westwood PTO and shall henceforth be called Auditor.

The Treasurer's records shall be examined at least once each fiscal year by an Audit Committee of no less than three members, who shall review all checking account statements, bank records, budget statements and financial documentation made during the current fiscal year. The Audit Committee shall be appointed by the Executive Committee at the May meeting.

The Audit Committee shall begin an audit on July 15 or at such a time as requested by a quorum of the voting members. Audits should be completed within two weeks of initiation.

Following a complete review, a brief summary shall be prepared, detailing any recommendations and all Audit Committee members shall sign the report. The report shall be presented to the outgoing and incoming President and Treasurers upon completion. One member of the Audit Committee shall also be prepared to present the Audit Committee's findings and recommendations at the first meeting of the next school year.

F. Drama Committee

The Drama Committee Chair shall: (a) be the Executive Committee Assistant Treasurer; (b) report directly to Westwood PTO; (c) work in cooperation with the Director and Producer(s).

All funds received relating to dramatic arts related activities must be deposited into the Westwood PTO Drama account, and must be used only for the benefit of dramatic arts related activities. The balance of the Westwood PTO Drama Committee account will remain in that account at the end of the year. A final accounting report shall be presented at a May meeting of Westwood PTO.

The Drama Budget Committee shall consist of the Drama Committee Chair, the Director, the Producer(s), and the Executive Committee Treasurer who shall prepare the proposed Annual Drama budget. The proposed annual Drama budget and any fund-raising programs shall be created no later than December 31st of the current school year and shall be approved by vote of the members either by written or electronic means no later than January 31st of the current school year.

ARTICLE V Financial Matters

Section 1. Disbursements

Expenditures shall only be made after approval of the annual budget or by a vote for a specific expenditure. Any committee in excess of the budget allocation must be approved by vote of the Executive Committee per Article III, Section 1.

Any disbursement proposal or request equal to or under \$1,000 that is not included in the Budget shall require a vote of the Executive Committee through either written or electronic means. Any disbursement proposal or request over \$1,000 that is not included in the Budget shall require a vote of the general Membership at a regular or special meeting (pursuant to Article II Sections 3 and 4) or by electronic means.

All disbursements for expenditures must be documented with receipt and written purpose and must also be signed by the Treasurer and the petitioner.

These unedited documents shall be stored in the financial records of the organization and saved for seven years after the fiscal year.

Section 2. Budget

The Budget Committee shall consist of a quorum of the Executive Committee who shall prepare a yearly budget with the input and records of the chairperson(s) of the standing committees.

A proposed annual budget for the upcoming fiscal year shall be created no later than June 1st of the current school year and shall be approved by vote of the Members either by written or electronic means no later than September 30th. Each school year, the budget shall be reviewed and if necessary, revised, and approved by vote of the Members either by written or electronic means. The approved budget shall be posted on the school bulletin board, and Westwood PTO website.

Section 3. Handling Money, Checks and Receipts

No person shall handle uncounted monies in the form of cash without at least one additional qualified person present as signed assistant and/or witness. When cash is counted for deposit, a form indicating the total cash present must be signed by both qualified persons and included with the corresponding bank deposit receipt in the financial records of the organization.

A Qualified Person shall be defined as any member of the Executive Committee, any Committee Chair or Co-Chair, any employee of West Geauga School District, or any voting member who has received the approval of the Executive Committee in a recorded vote either written or by digital means.

No person shall endorse a check to him or herself or accept cash in any amount intended for use by Westwood PTO.

All monies intended for use by Westwood PTO shall first be deposited and clearly recorded for intended use.

All Receipts must be submitted to the Treasurer or Assistant Treasurer on a Westwood PTO Reimbursement Form which shall be stored among the financial records of the organization and shall be available upon request.

Section 4. Funding

Funds generated, contributions, and grants received by this organization shall be used in direct compliance with Westwood PTO's Purpose and Charitable Activities Objectives.

With the proper motion, funds may be set aside at the end of the school year for investment in a major project with a specific purpose. A motion to set aside funds for a specific purpose shall be made at the Annual meeting of the membership.

Section 5. Financial Review

At minimum, a financial review by a Certified Public Accountant shall be required, beginning in 2016, and every three years subsequent thereto. A financial review by a Certified Public Accountant shall be required if the organization's expenditures exceed \$25,000.00 a school year.

Section 6. Income Tax Filings

State and Federal tax forms must be properly filed (or confirmed as filed in cooperation with an Accountant employed for such filings) by the outgoing Treasurer within the time period allowed by the IRS.

ARTICLE VI Parliamentary Authority

Robert's Rules of Order Revised shall govern all meetings of the Westwood PTO Executive Committee and the Members.

ARTICLE VII Amendment of Bylaws

Section 1. Amendment

The Bylaws may be amended at any meeting of this Corporation provided that notice of the proposed amendment has been given at the previous monthly meeting. Proposals can be made by any voting member at any of the three required public readings. Amendments shall pass by a vote of members and shall follow Article II, Section 7 (Voting) with no interruption to current Executive Committee progress, except for that purpose.

Section 2. Review

An annual review of the Bylaws shall take place by the incoming and outgoing Executive Committee at the end of each calendar school year. If necessary, the Executive Committee shall appoint a committee to make

recommendations regarding amendments necessary to the Bylaws. At the minimum, a committee shall be appointed in January, beginning in 2017, and every three years subsequent thereto for the purpose of reviewing the Bylaws of this organization. Recommendations and suggestions shall be made by the March meeting.

ARTICLE VIII Dissolution and Distribution

Upon dissolution of this organization, all 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, State, or Local Government for a public purpose.

In the event that the corporation now or in the future names or identifies a recipient upon the event of a dissolution, and if said named recipient is not then in existence or is no longer a qualified recipient, or is unwilling or unable to accept the distribution, then the assets of this corporation shall be distributed to a fund, foundation, or corporate organization and operated exclusively for the purposes specified in section 501(c)(3) of the Internal Revenue Code (or corresponding section of any future Federal tax code).

The recipient of such distribution upon the event of dissolution shall be determined by a vote of the members following Article II, Section 7 (Voting) as the final act of this Corporation.

ARTICLE IX Miscellaneous

Section 1. Fiscal Year

The fiscal year of the Corporation shall end on the 31st day of July in each year, or on such day as may be fixed from time to time by the Westwood PTO or by the Executive Committee.

All committee requests for reimbursement must be turned in to the Treasurer by June 1, so that the accounts can be reconciled by the outgoing Treasurer before the end of the fiscal year.

Section 2. Property

All property acquired by this Corporation by purchase, gift, bequest, or otherwise shall be the absolute property of this Corporation, unless at the time of acquiring such property it is otherwise specified in writing.

Westwood PTO Bylaws Approved and Adopted March 16, 2018.

President _____

Vice President _____

Secretary _____

Treasurer _____

Assistant Treasurer _____

Public Relations Representative _____

Teacher Representative(s) _____