

## **Article I – Name**

The name of this organization is the Robert Brent Elementary School Parents and Teachers Association (Brent PTA), also hereby known as Brent PTA, Washington, District of Columbia.

## **Article II – Purposes**

**Section 1** -- The purposes of the Brent PTA are:

- a. To promote the welfare of children and youth in home, school, and community;
- b. To raise the standards of home life;
- c. To work for a more conducive learning environment;
- d. To foster a closer relationship between home and school by parents and teachers cooperating intelligently in the education of children and youths; and
- e. To develop relationships between educators and the public so that such relationships and efforts of those relationships will secure the best possible physical, mental, social, and emotional education for all children and youth;
- f. To raise funds to provide enhanced opportunities for children at school.

**Section 2** – The purposes of the PTA are developed through conferences, committees, projects, and programs; and governed and qualified by the basic policies set forth in Article III.

**Section 3** – The Brent PTA is organized exclusively for the charitable, scientific, literary, or educational purposes within the meaning of Section 501(c) (3) of the Internal Revenue Code or corresponding section(s) of any future federal tax code (hereinafter referred to as “Internal Revenue Code”).

## **Article III -- Basic Policies**

The following are basic policies of the Brent PTA:

- a. The Brent PTA shall be noncommercial, nonsectarian, and nonpartisan.
- b. The name of the Brent PTA or the names of any members in their official capacities shall not be used to endorse or promote a commercial concern or in connection with any partisan interest or for any purpose not appropriately related to promotion of the objects of the organization.
- c. The Brent PTA 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.
- d. The Brent PTA 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 the school’s policies. The Brent PTA recognizes that the legal responsibility to make decisions has been delegated by the people to boards of education, state education authorities, and local education authorities.

- e. The Brent PTA shall not enter into membership with other organizations. The Brent PTA may cooperate with other organizations and agencies concerned with child welfare and elementary-age education, but a Brent PTA representative shall make no commitments that bind the group he or she represents.
- f. No part of the net earnings of the Brent PTA shall be used to the benefit, or distributed to its members, directors, trustees, officers, or to other private person. However, the Brent PTA shall be authorized and empowered to pay documented reimbursement costs for Executive Board approved services in the furtherance of the purposes set forth in Article III hereof.
- g. Notwithstanding any other provision of these articles, the Brent PTA shall not carry on any other activities not permitted to be carried on (i) by an organization exempt from federal income under Section 501(c)(3) of the Internal Revenue Code and (ii) by an organization whose receipt of contributions are deductible under Section 170(c)(2) of the Internal Revenue Code.
- h. Upon the dissolution of the Brent PTA, after paying or adequately providing for the debts and obligations of the Brent PTA, the remaining assets shall be distributed to one or more nonprofit funds, foundations, or organizations which have established their tax-exempt status under Section 501(c)(3) of the Internal Revenue Code.
- i. The bylaws of all constituent/subsidiary organizations shall prohibit voting by proxy.

#### **Article IV – Member and Dues**

**Section 1** – Membership in the Brent PTA shall be made available without regard to race, color, creed, religion, or national origin.

**Section 2** – The Brent PTA shall conduct an annual enrollment of members but may admit persons to membership at any time.

**Section 3** – Unless otherwise approved by the executive board and two-thirds vote of members present and voting after having been given at least 30 days’ notice, there are no annual dues.

**Section 4** – Only members of the Brent PTA shall be eligible to vote in the business meetings of the Brent PTA or to serve in any of its elected or appointed positions.

**Section 5** – All memberships received during the fiscal year ending June 30 shall expire the following October 31.

#### **Article V – Officers**

**Section 1** -- The officers of this organization shall consist of two co-presidents, two co-vice presidents/presidents-elect, two past-presidents, two secretaries, two treasurers, two community liaisons, two faculty/staff representatives and the principal. The past presidents shall also serve as the PTA liaisons to the Brent Local School Advisory Team (LSAT).

**Section 2** -- Officers shall be elected by ballot within the final 30 days of the school year prior to the start of their term. The outgoing co-vice presidents/president-elects shall succeed automatically to the office

of co-presidents. The outgoing co-presidents shall succeed automatically to the office of co-past-presidents. Nominees for co-offices must run as a pair. If there is only one slate for any co-office, election for that office may be by voice vote, otherwise a ballot will be conducted. A majority of votes cast shall constitute an election.

**Section 3** -- All officers shall assume their official duties at the beginning of the PTA fiscal year, which is July 1st. Officers elected as vice presidents/presidents-elect for their first year will serve as presidents for their second year, and past presidents for their third year. All other officers will serve for two-year terms, preferably staggered.

**Section 4** – The following provisions shall govern the eligibility of individuals to be officers of the Brent PTA.

- a. Each officer of the PTA shall be the parent or guardian of a child enrolled in the school or shall be connected with the school by way of employment.
- b. A person shall not be eligible to serve more than two consecutive terms in the same office or serve more than 5 years on the executive board, unless two-thirds of the members present at any regular meeting vote to permit the officer to serve an additional term.
- c. A person 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.
- d. One community liaison shall have had a child enrolled in the school for no more than two years as of July 1<sup>st</sup> of that calendar year.

**Section 5** – The following provisions shall govern the nominating committee process for the election of officers of the Brent PTA.

- a. There shall be a nominating committee composed of the presidents, the Brent principal, three at-large members, and one faculty representative. The at-large members shall be elected at a general membership meeting at least one month prior to the election of officers. The committee shall elect its chairman.
- b. The nominating committee shall strive to nominate at least two eligible people for each office to be filled and report its nominees to the general membership. Nominees for co-offices must run in pairs.
- c. Additional nominations may be made by petition of any five members of the Brent PTA, by submitting the petition to a member of the nominating committee at any time up to one week prior to the election.
- d. Only those persons who have signified their consent to serve if elected shall be nominated for or elected to such office. It is understood that the vice presidents/presidents-elect by accepting the nomination are agreeing to automatically succeed to the office of president at the end of their term as vice president/presidents-elect and thereafter as past-presidents.

**Section 6** – A vacancy occurring in any office may be filled for the unexpired term by an individual elected by a majority vote of the executive board.

## **Article VI – Duties of Officers**

### **Section 1** – The co-presidents shall:

- a. preside at PTA meetings;
- b. be a member ex officio of all committees;
- c. coordinate the work of the officers and committees of the PTA in order that its purposes may be promoted;
- d. perform such other duties as may be prescribed in these bylaws or by the parliamentary authority or assigned by the PTA.

### **Section 2** – The co-vice presidents/presidents-elect shall:

- a. assist the presidents in carrying out their duties and responsibilities;
- b. perform the duties of the presidents in the absence or inability of those officers to act;
- c. perform other duties as assigned.

### **Section 3** – The secretaries shall—

- a. record the minutes of all general membership meetings of the PTA and the executive board;
- b. make available to the public for review the approved minutes of the general membership meetings and the approved minutes of the executive board meetings;
- c. maintain a membership list;
- d. have a current copy of the bylaws;
- e. perform other duties as assigned.

### **Section 4** – The treasurers shall—

- a. have custody of all the funds of the PTA;
- b. keep a full and accurate account of receipts and expenditures;
- c. make disbursements as authorized by the co-presidents, executive board, or association in accordance with the budget adopted by the PTA;

- d. review all checks and vouchers monthly or, if there is no separate bookkeeper, have all checks and vouchers reviewed monthly by one of the two co-presidents, to assure that expenditures are in accordance with the budget. The bookkeeper is hired by the co-presidents and approved by the executive board;
- e. present a financial statement at every meeting of the executive board and the PTA, and whenever the executive board requests;
- f. make a full report on the PTA's finances at the meeting at which new officers officially assume their duties;
- g. be responsible for the maintenance of such books of account and records as conform to the requirements of Article XII, Section 3, of these bylaws;
- h. perform other duties as assigned.

**Section 5** – The community liaisons shall:

- a. serve as a resource to the executive board about the concerns and interests of parents;
- b. serve as a resource to families about PTA activities and issues;
- c. perform other duties as assigned.

**Section 6** -- The past-presidents shall:

- a. be PTA liaisons to the LSAT and attend and participate in meetings of the LSAT. If they cannot attend, the PTA liaisons shall be the PTA co-vice presidents/presidents-elect if they are able. If that is not the case, it shall be any other two members of the PTA executive board;
- b. make regular reports to and maintain active communication with the executive board;
- c. perform other duties as assigned.

**Section 7** -- Upon the expiration of the term of office or otherwise upon vacating the office, each officer shall turn over to the presidents, without delay, all records, books, and other materials pertaining to the office, and shall return to the treasurers, without delay, all funds pertaining to the office.

**Article VII – Executive Board**

**Section 1** – The executive board shall consist of the officers of the PTA, the principal of the school, and the PTA past presidents from the previous year.

**Section 2** – The co-presidents may appoint a parliamentarian, subject to the approval of the officers of the PTA.

**Section 3** – The duties of the executive board shall be to:

- a. transact necessary business in the intervals between PTA meetings and such other business as may be referred to it by the PTA;
- b. appoint any audit committee or hire any independent external auditor;
- c. create standing and special committees;
- d. approve the plans of work of the standing committees;
- e. present a report at the regular meetings of the PTA;
- f. prepare and submit to the PTA for adoption a budget for the year;
- g. approve expenditures in accordance with Article XII.

**Section 4** – Meetings of the executive board shall be held during the school year at times to be fixed by the board. A majority of the executive board members shall constitute a quorum. Special meetings of the executive board may be called by the co-presidents or by a majority of the members of the board, with one day's notice. Non-members of the executive board may be invited to attend a meeting by majority vote of the board.

**Section 5** -- If any member of the executive board shall at any time cease to meet the qualifications or fulfill the duties of the position, that person may be removed from the board by resolution adopted by the executive board.

**Section 6** – The executive board shall take no action in conflict with any other action taken by membership.

## **Article IX – Committees**

**Section 1** – Only current members of the Brent PTA, who meet the requirement set in these bylaws, shall be eligible to serve in any elective or appointed position.

**Section 2** -- The executive board may create such standing committees as it may deem necessary to promote the objects and carry on the work of the PTA. Unless otherwise provided for in these bylaws, the elected officers shall appoint standing committee chairmen and committee members. The term of each chairman shall be one year or until the selection of a successor. Chairman may serve more than one consecutive term.

**Section 3** – No committee work shall be undertaken without the consent of the executive board.

**Section 4** – The power to form special committees and appoint their members rests with the executive board. The elected officers shall appoint special committee chairmen and committee members. The term of each special committee chairman is ended upon completion of the task assigned to the committee.

**Section 5** – The quorum of any committee shall be a majority of its members.

**Section 6** -- The co-presidents shall be ex-officio members of all committees.

## **Article X – General Membership Meetings**

**Section 1** – Regular meetings of the general membership of the association shall be held a minimum of three times a year unless otherwise provided by the association, seven days' notice having been given.

**Section 2** – Special meetings of the general membership may be called by the co-presidents or by a majority of the executive board, three days' notice having been given. An announcement in a newsletter or a notice delivered by email to parents or to the students present at school on any given day shall constitute sufficient notice.

**Section 3** -- The final meeting of each year shall be held in May or June before the end of the academic year.

**Section 4** – Ten members shall constitute a quorum for the transaction of business in any meetings of the Brent PTA. The quorum consists of the executive board members plus any other Brent PTA membership attendees. The president and the secretary must be present.

**Section 5** -- Voting on routine matters may be by voice vote; however, actions requiring a two-thirds affirmative vote (e.g., votes on bylaws) shall be by a rising vote, show of hands, or ballots by verified members of the PTA.

## **Article XI – Parliamentary Authority**

The rules contained in the current edition of Robert's Rules of Order, newly released, shall govern Brent PTA in all cases in which they are applicable and in which they are not in conflict with these bylaws or the articles of incorporation.

## **Article XII – Financial Procedures**

**Section 1** – Budget Cycle

- a. The fiscal year of the PTA shall begin July 1st and end on the following June 30th.
- b. Each spring, the executive board shall draft a proposed budget for the following school year to be presented to the general membership near the end of the school year for modification (as necessary) and approval. The PTA bookkeeper shall attend the executive board's annual budget meeting and shall assist the treasurers in responding to board inquiries about the budget. Following approval of the budget by the general membership, the budget shall be made publicly available and remain available throughout the school year.
- c. After midnight on June 30th of a given budget year, any funds for which expenses have not yet been incurred (unobligated balances) shall cease to be available for projects approved during that budget year. Unobligated balances shall be put into a reserve fund until that reserve fund is 25 percent of the PTA budget. After the reserve fund reaches that amount, any remaining unobligated balances shall be put into a capital improvement fund. Expenses incurred during that budget year but not yet reimbursed (uncosted balances) shall be carried over to the next year's budget in a category entitled "Prior Year Uncosted Balances," and closed out as expeditiously as possible.
- d. Within 30 days of the end of each budget year, the treasurers for the year just ended shall develop a balance sheet (a summary of PTA assets and liabilities) reflecting the state of the budget at the close of their budget year. Those statements shall identify all account balances and any outstanding financial obligations.
- e. At each PTA and executive board meeting during the school year (August through June), the treasurers, with support from the PTA bookkeeper, shall present a balance sheet as well as the just completed month's profit-and-loss, or PAL, statement (showing credits and debits by line item during the previous calendar month) to the general membership for review and discussion.

## **Section 2 – Expenditures**

- a. Access to PTA Bank Accounts. As soon as possible after the start of each new budget year, incoming treasurers and co-presidents shall complete signature cards for all PTA bank accounts to enable a smooth financial transition. Former officers no longer on the executive board will be removed from the signature card. Treasurers are authorized to monitor activity on PTA accounts. Only the treasurers and the PTA bookkeeper may write checks on, deposit checks to, or move funds between these bank accounts.
- b. Linking the Approved Annual Budget-to-Budget Execution. All expenditures of PTA funds shall be associated with specific line items in the approved budget. As such, a statement of the line item from which it is to be drawn shall accompany each request for disbursement of funds, and no funds shall be disbursed in the absence of such a link. All disbursements shall be reflected in the reports provided by the treasurers to the general membership.

- c. Authority to Request Disbursements of Funds. The executive board shall designate no less than one and no more than three managers from the membership (typically committee chairs, individual members of the executive board, or Brent teachers or staff, as appropriate to the item) for each budget line item. The executive board shall provide a written list of those managers to the bookkeeper at the start of each budget year, with timely updates as needed. Budgets from each line item (usually a committee or an event) are approved by the co-presidents and line item managers. The line item managers shall have exclusive authority to request from the bookkeeper disbursements from that account. Each manager shall ensure that expenditures against that manager's line item are appropriate to the intended purpose of the budgeted item, and do not exceed the authorized budget allocation. All requests for disbursements of funds must be made in writing using a Check Request Form, and copies of those requests shall be retained at least until the next review by an external auditor or audit committee.
- d. Instructions for Individuals with Authority to Request Disbursements against Budget Line Items. At the start of the budget year (or when appropriate as a manager assumes responsibility for a given year's budget line item), the treasurers shall provide written guidance to each manager concerning:
  - a. which budget line item(s) pertain to their responsibilities;
  - b. who besides each individual manager can draw on that line item;
  - c. what the specific procedures are for requesting funds disbursements, either from the line item as approved or above and beyond money allocated;
  - d. how much (if anything) is available to the committee chair to spend; and
  - e. how much (if anything) the committee has been budgeted to earn or raise.

The PTA bookkeeper shall receive a copy of such guidance, including any changes to the guidance or the managers responsible for administering the line items over the course of the school year.

- e. Authority to Approve Disbursements against Budget Line Items. Each request to expend funds from a budget line item shall be approved prior to disbursement. Line item managers who are parents or guardians must submit a budget to the co-presidents outlining any expected income/expenses. The Brent principal shall approve requests from managers who are Brent teachers or staff. Once approved, expenditures can be made and reimbursements sought. Similarly, all invoices to be paid from PTA accounts shall be approved by the principal (if to be paid from a line item managed by a DCPS employee) or by a president or treasurer (if to be paid from a line item managed by a PTA member).
- f. Authority to Exceed Expenditures against Line Items. After the budget has been approved by the general membership, any request for a single expenditure that exceeds the amount budgeted for by up to \$500 must be approved in writing by a co-president. Any request for an expenditure that exceeds the amount budgeted for by more than \$500 must be approved by the executive board. The treasurers shall incorporate newly approved expenses into the budget

under an existing or new line item and highlight them as new expenses to the general membership at the next membership meeting.

- g. Approval for Expenditures Greater Than \$5,000. All checks for expenditures of funds totaling \$5,000 or more shall be co-signed by a treasurer or president, regardless of whether or not such requests fall within the approved budget.
- h. Changes to Line Items during the Course of the School Year. The amounts or intended uses of budget line items during the course of the budget year can be changed by up to \$5,000 by vote of the executive board, subject to a limit of 10 percent across all line items per budget year. Changes to a line item by over \$5,000 or in excess of a cumulative total of \$20,000 must be approved by a vote of the PTA membership. All changes shall be recorded by a treasurer and provided in writing to each of the following: the managers authorized to draw on that line item, the individuals responsible for approving it, and the PTA bookkeeper. Notice of such changes also shall be made available to the general membership at the next regular meeting.
- i. Cross-Checking Disbursement Requests. The treasurer or PTA bookkeeper shall verify that each request for disbursement of funds conforms to the treasurer's guidance for the current budget year and seek guidance from the approving authority and/or the presidents concerning any apparent inconsistencies in the persons, purpose, or amounts requested before proceeding with disbursement. The treasurer shall notify the president and the PTA bookkeeper shall notify the president and treasurer prior to making any disbursement if a request exceeds the amount allocated to that line item.

### **Section 3 – Other Financial Procedures**

- a. The executive board will appoint an audit committee to review a portion of the budget every year for four years and will hire an external professional auditor every fifth year to conduct a comprehensive audit of the budget. The committee or auditor shall review the budget and budget processes; evaluate consistency between the approved budget as presented to the membership, on the one hand, and its execution, on the other; and consider improvements in the PTA's financial risk management approach. The committee or auditor shall produce a written report detailing its conclusions by August 15th of that year, and the executive board shall ensure that the auditor's report is available to all PTA members.
- b. The PTA must maintain directors' and officers' liability insurance.
- c. The treasurers are responsible for all communications with and submissions to the IRS concerning the PTA, including filing PTA's Form 990N, 990 or 990EZ. The treasurers also are responsible for advising the executive board and committee chairs on IRS-related requirements and considerations concerning PTA activities.

### **Article XIII – Fiscal Year**

The fiscal year of the Brent PTA shall begin on July 1 and end on the following June 30.

### **Article XIV – Amendments**

**Section 1** – These bylaws may be amended at any regular general membership meeting of the Brent PTA by a two-thirds vote of those present and voting, provided the amendments have been approved by the executive board and notice of the proposed amendments have been provided to the membership 5 business days prior to the meeting.

**Section 2** – The executive board by a majority vote may authorize the committee on bylaws to submit a revised draft of bylaws as a substitute for the existing bylaws. The requirements for adoption of a revised set of bylaws shall be the same as in the case of an amendment.

These bylaws were approved by the Executive Board of the Robert Brent Elementary School PTA on May 9, 2018.