

BY-LAWS of the Parent Teacher Association of PS166Q

Article I - Name

The name of the association shall be the Parent Teacher Association of PS 166Q, hereafter referred to as the Association or the PTA.

Article II – Purpose and Objectives

- A. **Purpose** - The Association is organized exclusively for educational purposes under Section 501(c)(3) of the Internal Revenue Code, or corresponding section of any future federal tax code.
- B. **The objectives** of the Association include but are not limited to:
 - 1. provide support and resources to the school for the benefit and educational growth of the children;
 - 2. develop a cooperative working relationship between the parents, teachers, staff and administration of our school;
 - 3. develop parent leadership and build capacity for greater involvement in the school;
 - 4. encourage parent participation;
 - 5. provide opportunities and training for parents to participate in school governance and decision- making.
- C. **Dissolution** - Upon the dissolution of the Association, 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 a public purpose.

Article III - Membership

A. Eligibility

- 1. Parents of students currently attending PS166Q are automatically members of the Parent Teacher Association of PS 166Q.
- 2. Parents of a child who is attending PS166Q full time while on the register of a citywide program are eligible to be members of the Parent Teacher Association of PS 166Q. At the beginning of each school year, the Parent Teacher Association of PS 166Q shall send a welcome message to inform parents and staff of their automatic membership status and voting rights. This message may be sent as a physical letter, an electronic communication, or a verbal announcement at the first PTA meeting of the year.
- 3. The term “parent” is defined as any person in a parental or custodial relationship to the student, which includes but is not limited to the following:
 - i. birth parent
 - ii. adoptive parent
 - iii. foster parent
 - iv. step-parent
 - v. legally appointed guardian
 - vi. person(s) in parental relationship, including but not limited to grandparents
- 4. Membership shall also be open to all teachers and staff, such as paraprofessionals, school aides, school secretaries, and food service workers currently employed at the school. The employees mentioned above are granted membership rights.

B. Dues/Donations

1. The payment of dues is not a condition for participation or membership.
2. The Parent Teacher Association of PS 166Q can request from its members a suggested donation in writing anytime during the school year.

C. Voting Privileges

1. Every parent of a child currently enrolled at PS 166Q shall be entitled to a single vote on any issue raised at any meeting. The right of a member to vote may be limited by the Conflicts of Interest restrictions outlined in Chancellor's Regulation A-660 (CR A-660).
2. Proxy voting or absentee balloting is prohibited. Voting by email or conference call is prohibited unless allowed by amendment (temporary or permanent) to Chancellor's Regulations.
3. Each teacher, paraprofessional, school aid, school secretary, and food service worker currently employed at the school shall be entitled to one vote.

Article IV – Officers

A. Titles

1. The mandatory officers of the Association shall be: president, recording secretary, and treasurer. The association must elect the mandatory officers in order to be a functioning association. There shall be no qualifications for any office other than to be a parent of a child attending PS166Q. Teachers and Staff employed by PS 166Q are ineligible to hold Executive Office Positions. The eligibility of a member may be limited by the Conflicts of interest restrictions outlined in Chancellor Regulation A-660.
2. Non-Mandatory Officers of the Association may consist of but are not limited to Vice President, Co-President, Co-Recording Secretary, and Co-Treasurer.

B. Section 2 Term of Office and Term Limits

1. The term of office shall be no more than 12 months, beginning from July 1st through June 30th.
2. Term limits for each officer position of the Association shall be for three consecutive one-year terms. A candidate who has served the maximum number of terms may only be elected to serve an additional term provided no other interested candidate is nominated and is willing to serve.

C. Section 3 Duties of Officers

1. **President or Co-Presidents**: The duties of the president (or co-presidents) shall include but are not limited to the following:
 - a. preside at all meetings of the Association;
 - b. serve as an ex-officio member of all committees except the nominating committee;
 - c. appoint chairpersons of Association Committees with the approval of the Executive Board;
 - d. encourage meaningful participation in all parent and school activities;
 - e. provide opportunities for members' leadership development;
 - f. delegate responsibilities to members of the Association as needed;
 - g. attend all regular meetings of the President's Council;
 - h. serve as a mandatory member of the school leadership team;

- i. meet regularly with the executive board members;
 - j. plan agendas for the general membership meetings;
 - k. act as one of the eligible signatories on checks, and
 - l. assist with the June transfer of Association records, including all pertinent user ids and passwords, to the incoming executive board;
 - m. In the event that the Association elects co-presidents, the co-presidents must decide who will serve as the Presidents' Council member and who will serve as the mandatory member of the School Leadership Team, and inform the general membership.
2. **Recording Secretary or Co-Secretaries:** The duties of the recording secretary (or co-secretaries) shall include but are not limited to the following:
- a. record minutes at all Parent Teacher Association of PS 166Q meetings;
 - b. prepare notices, agendas, sign-in sheets and materials for distribution;
 - c. prepare and read the minutes of each Association meeting;
 - d. distribute copies of the minutes at the next scheduled meeting for review and approval by the general membership;
 - e. maintain custody of the Association's records on school premises;
 - f. incorporate all amendments into the bylaws;
 - g. ensure that signed copies of the bylaws with the latest amendments are on file in the principal's office;
 - h. may be responsible for reviewing, maintaining, and responding to all correspondence addressed to the Association (in consultation with other elected officers);
 - i. act as one of the signatories on all checks;
 - j. the recording secretary shall assist with the June transfer of all Parent Teacher Association of PS 166Q records to the incoming executive board.
 - k. In the event that the Association elects co-recording secretaries, the co-recording secretaries must decide who will serve as the signatory on checks and inform the general membership. Co-Recording secretaries may also divide the duties of the office between them (e.g. take turns taking minutes at meetings) but one co-recording secretary must be present at all general membership meetings and all executive committee meetings.
3. **Treasurer:** The duties of the treasurer (or co-treasurers) shall include but are not limited to the following:
- a. responsibility for all financial affairs and funds of the Association;
 - b. maintain an updated record of all income and expenditures on school premises;
 - c. act as one of the signatories on checks;
 - d. adhere to and implement all financial procedures established by the Association;
 - e. prepare and present a written report of all transactions at every executive board meeting and general membership meeting. This report must include income, refunds, reimbursements and other expenditures, and opening and closing balances for the reporting period;
 - f. prepare the Association's interim and annual financial reports;
 - g. make available all books and financial records for viewing by members upon request and for audit;
 - h. assist with the June transfer of all Association records, including all pertinent user ids and passwords, to the incoming executive board.

- i. In the event that the Association elects co-treasurers, the co-treasurers must decide who will serve as the signatory on checks and inform the general membership. Co-treasurers may also divide the duties of the office between them (e.g. take turns preparing financial reports) but both co-treasurers should be responsible for understanding the financial state of the Association at all times. One co-treasurer must be present at all general membership meetings and all executive committee meetings.
4. **Vice-President:** The duties of the Vice President (or co-Vice Presidents) shall include but are not limited to the following:
 - a. assist the president or co-presidents and shall assume the president's or co-presidents' duties in his/her or their absence or at the president's or co-presidents' request;
 - b. may be one of the signatories on checks
 - c. assist with the June transfer of all Association records, including all pertinent user ids and passwords, to the incoming executive board.

D. Election of Officers

1. Officers shall be elected by the last day of each school year for a one-year term beginning July 1. Any timeline established by the Association to complete the nominations and election process must adhere to this timeframe. The principal must be notified of the date and time of the annual election by April 1.
2. Employees of PS 166Q may not serve as members of the executive board. This restriction applies equally to employees who have a child currently attending the school.
3. The vice president as a non-mandatory officer position can be elected in the fall, with permission of the general membership, at the second General Meeting of the school year, as to provide an opportunity for a parent of an incoming student to participate as an officer in the Parent Teacher Association of PS 166Q. The nomination for this position, if to be elected in the fall, shall be during the September General Meeting and the election during the October General Meeting.
4. **Nominating Committee**

A nominating committee must be established during the April monthly general membership meeting. The nominating committee shall consist of three to five volunteers, none of whom are members of the executive board or plan to run for office.

The nominating committee shall solicit candidates from the general membership and individuals may also submit their own names to be candidates for offices in writing. In addition to written nominations, the committee may also provide an opportunity to accept nomination from the floor at a general membership meeting prior to the close of nominations.

Notices should be translated into languages spoken by parents in the school whenever possible. The nominating committee will also be responsible for conducting the election meeting.

The nominating committee's duties may include the following:

- a. canvassing the membership for eligible candidates. The nominating committee may accept nominations via email, hard copy written notification delivered to the nominating

- committee via the PTA office, in written form at a general meeting, or orally from the floor of a general meeting;
- b. preparing and distributing all notices of any meeting pertaining to the election process. The nominating committee may request that the Communications Committee assist to distribute notice in the same manner as other general meeting notices;
 - c. preparing ballots, attendance sheets, ballot box, tally sheets and all other materials pertaining to the election. The nominating committee may request from the Recording Secretary or other member of the Executive Committee to use materials available from prior elections;
 - d. verifying the eligibility of all interested candidates prior to the election;
 - e. scheduling the election at a regular monthly meeting or another time that ensures maximum participation;
 - f. ensuring that only eligible members receive a ballot for voting. The nominating committee may ask for assistance from the principal or other school administration to verify parent/guardian status of those present to vote;
 - g. ensuring that an opportunity for nominations, including self-nominations be given and then officially closed before the date of the spring election;
 - h. ensuring that the election is certified by the principal or his/her designee immediately following the election.

If a nominating committee cannot be formed, the Association must proceed with an expedited election – a single meeting where all nominations are taken from the floor for all offices immediately prior to the election.

5. Notices:

The meeting notice and agenda for the May general membership election meeting shall be distributed in accordance with CR A-660's notice requirements. All meeting notices and agendas shall be available in English and translated into languages spoken by parents in the school whenever possible. The distribution date shall appear on all notices. If nominations have been closed, the election meeting notice shall list all candidates in alphabetical order by surname under the office for which they are nominated for election at the May monthly meeting.

6. Contested Elections and the Use of Ballots:

- a. Written ballots are required for all contested offices. Candidates must be listed on ballots in alphabetical order by last name for each office. Candidates running for co-offices must be listed together and voted for as a team. Where possible, ballots should contain instructions in the languages spoken by parents other than English.
- b. Ballots must remain in the meeting room until the election meeting has been adjourned. Ballots must be counted immediately following the conclusion of voting and in the presence of any members and observers.
- c. Ballots must not be removed from the school. The Association must retain ballots on school premises for one year following the date of the election or until the determination of any grievance filed concerning the election, whichever is later.

7. Uncontested Elections

Where there is only one candidate for any office, the membership may vote to accept that candidate by a single motion. The result of the motion is to be reflected in the minutes.

8. Officer Vacancies

Officer vacancies must be filled by succession or by an expedited election. For example, a vacancy in the position of president will be filled by the vice-president or next highest ranking officer. A vacancy occurs when an officer resigns or is removed from the position. Officers who wish to resign their positions once an election has been certified must submit their written resignation to the recording secretary and immediately turn over all Association records.

- a. When an office cannot be filled through succession, by the next highest ranking officer, an expedited election must be held to fill the vacancy.
- b. An officer may choose to retain their current position and not assume the higher ranking office.
- c. The ranking of officers for succession purposes shall be:
 - i. President/Co-Presidents,
 - ii. Vice President/Co-Vice Presidents,
 - iii. Recording Secretary/Co-Recording Secretaries,
 - iv. Treasurer

9. Expedited Election Process:

Expedited elections shall be held to fill vacancies. The executive board shall be responsible for announcing vacancies and distributing written notice of the expedited election. All nominations must be taken from the floor, immediately prior to the election. If the election is contested, written ballots must be used in accordance with Section 4.3 of these bylaws.

E. School Leadership Team Parent Member Elections

1. The election of parent members to the School Leadership Team (SLT) may take place during the same meeting as officer elections.
 - a. Once the election of PA/PTA officers has concluded, the election of parent members to the SLT may begin.
 - b. The election of parent members to the SLT should follow the same or similar election procedures as PA/PTA officer elections.
 - c. The principal may call an election for a vacant parent seat at any time during the school year if a vacancy arises. Notice of the vacancy and the date of the election will be given at least 10 days in advance of the election meeting. Normally all elections of parent members to the SLT will take place during general membership meetings.

F. Disciplinary Action

1. Grounds for Removal from Office

- a. Any officer who fails to fulfill the duties of office as outlined in these bylaws, Article IV, Section C.
- b. Any officer who accrues 3 consecutive unexcused absences from executive board or general membership meetings. The following are valid excuses for absence at a meeting or executive board meeting:

- Family event or engagement
 - Work or work related activities or travel
 - Illness of self, child, family member, or other dependent
 - Death of family member or close friend
 - Religious Observance
 - Jury Duty
 - Military Duty
- c. Any officer who poses a threat to the safety and well being of the Association or larger school community
 - d. Any officer who exercises behavior unbecoming the office as determined by the general membership
 - e. Any officer who commits a violation of the law may be removed from office by the recommendation of the investigatory committee.

2. *Officer Removal*

Association officers may be removed for unsatisfactory performance by recommendation of the executive board or a motion from a member and two-thirds vote of the membership. The process to remove an officer is as follows:

- a. The motion to remove an officer and the vote on removal must not occur during the same meeting.
- b. At any general membership meeting, an Association member may make a motion to begin the process of removing an executive board member for unsatisfactory performance.
- c. If the motion is approved by two-thirds of the assembled members, the general membership must select a review committee by majority vote. Executive board members may not serve on the review committee.
- d. The review committee will gather information and provide the Association with a recommendation in writing, within 30 days of the motion to remove an officer.
- e. The vote on a motion to remove an officer will take place at the next general membership meeting after the review committee's written recommendation has been completed.
- f. The Association's notice and agenda must indicate that a vote will be taken by the general membership regarding the removal of an executive board member.
- g. The content of the motion and the result of the vote must be included in the minutes submitted in writing to and filed with the principal and the Superintendent's office.

Article V - Executive Board

A. Composition

The Executive Board shall be composed of the elected officers of the Association (President or Co-Presidents, Recording Secretary or Co-Recording Secretaries, Treasurer or Co-Treasurers, and Vice President or Co-Vice Presidents (if filled)) and all Committee Chairs or Co-Chairs (see Article VII). Officers shall be expected to attend all executive board meetings (see Section IV, F, 1, b).

B. Meetings

1. The executive board shall meet monthly, September through June, at a time and date determined by the executive board. The time of the executive board meeting is allowed to change from year to year based on the scheduling needs of the board each year. But the

meeting must be at a regular time (e.g. first Monday of every month) and announced to the general membership.

2. The executive board will meet with the principal at least four times throughout the school year, usually in October, January, April, and June. These meetings will take the place of the regularly scheduled executive board meetings in the months they are held.
3. Notice of regular executive board meeting times will be given to the general membership at the start of the school year and changes to the schedule (e.g. due to inclement weather) will be given via written notice, whenever possible.
4. All PTA members are welcome to attend executive board meetings. General members must submit a request in writing to attend a meeting and specify the topic they would like to discuss, two weeks prior to the meeting they would like to join. General members may not vote in executive board meetings.
5. A meeting shall be scheduled over the summer (usually July and always after the June Transfer of Records (see F below) with the principal to review events and plans for the coming school year.

C. Voting

Each member of the executive board shall be entitled to one vote (this includes elected officers and all Committee Chairs or Co-Chairs). Official business shall be transacted by a vote from the majority of the whole Executive Board.

D. Quorum

A minimum of half of the executive board rounding up to the next odd number shall constitute a quorum, allowing for official business to be transacted.

E. Education Council Selectors

The three mandatory officers of the Association shall be the selectors for the parent members of the Community Education Councils (CECs), the Citywide Council on High Schools (CCHS), and the Citywide Council for District 75 (CCD75), which occurs once every two years. In the case of co-officers, the executive board must determine which co-officer will be the designated selector.

F. June Transfer of Records

The Association must maintain the following records for a minimum of 6 years: bylaws and related amendments; meeting notices, agendas and minutes, records of officer elections other than ballots, and financial records. Outcoming executive board members must ensure that records, including user IDs, passwords and related operating access (such as banking, online payment software, etc.), and parent contact information are transferred to the newly elected executive board members. Transfers must occur on school premises, in the presence of the principal, during the executive board meeting in June or at another time selected by the executive board and principal (the soonest practicable day after the election and before the school year ends). Exiting and incoming executive board members may attend the meeting. Newly elected board members are responsible for familiarizing themselves with the Chancellor's regulation (A-660), these bylaws (and any subsequent amendments), and current operating practices and procedures of the Association, in order to fully understand and perform their role. To gain a more complete understanding of what is expected of them, officers should also avail themselves of training opportunities provided by the President's Council, the superintendent's office, and FACE. Any member of the executive board may request the assistance

of the presidents' council during this process.

Article VI – General Membership Meetings

A. General Membership Meetings

- A. The general membership meetings of the Association shall be held monthly, September through June, on the first Monday of the month at 6:30pm unless such date falls on legal or religious holiday, in which case the meeting shall be held on the following or previous Monday, as determined by the executive board in consultation with the principal. Written notice of each membership meeting shall be distributed in languages spoken by parents at the school, whenever possible. Notice must be sent at least ten calendar days prior to the scheduled meeting. A listing of the year's meeting dates, distributed at the beginning of the school year to all members, shall be deemed sufficient to meet notice requirements, though additional notifications are permitted and encouraged.
 - a. All general membership meetings must be held in the Association's home school
 - b. Committee meetings may be held at locations convenient to the members, but may not be held in private homes.
 - c. All eligible members may attend and participate in general membership meetings.
 - d. Non-members may only speak or otherwise participate, if acknowledged by the presiding officer.

B. Order of Business

The order of business at meetings of the Association, unless changed by the executive board, shall be:

- a. Call to Order
- b. Reading and Approval of Minutes
- c. Treasurer's Report
- d. Principal's Report
- e. President's Report
- f. School Leadership Team Report
- g. Committee Reports
- h. Old/Outstanding Business
- i. New Business
- j. Adjournment

C. Quorum

A quorum of 8 members of the Association shall be required in order to conduct official Association business, including a minimum of 2 executive board members and 6 general members.

D. Minutes

Minutes of the previous meeting shall be available in written form and approved at every general membership committee. The minutes of any Association meeting must be made available to any member upon request.

E. Special Membership Meetings

1. A special membership meeting may be called to deal with a matter of importance that cannot

be postponed until the next general membership meeting. The president may call a special membership meeting with a minimum of 48 hours written notice to parents stating precisely what the topic of the meeting will be.

2. Upon receipt of a written request from 25 Association members, the president must call a special membership meeting within 5 calendar days of the request and provide 48 hours written notice to parents.

F. Parliamentary Authority

Meeting rules of order may be adopted for use by the general membership as a guide and included in these bylaws. Where no meeting rules of order are adopted, *Robert's Rules of Order – Newly Revised* will be deemed to apply, provided that it is consistent with laws, policies, rules, and regulations.

Article VII - Committees

A. Standing Committees

1. The president shall appoint chairs or co-chairs to each of the standing committees with the approval of the executive board. These appointments should be made as soon after the election of mandatory officers and before the end of the school year. The president may appoint chairs and co-chairs at any point in the year in the event of vacancies, with the approval of the executive board.
2. Chairs and co-chairs of all standing committees are full members of the executive board, with all the duties and privileges therein (see Article V).
3. Chairs or Co-Chairs of any standing committee may be asked to step down from their position for the same reasons an elected officer may be removed from office (see Article IV, F). Removal from the office of chair and co-chair requires a 2/3 majority vote of the full executive board. The minutes of the meeting and the results of the vote must be provided to the general membership in writing. A chair or co-chair who was removed by the executive board may appeal to the general membership for a review of the case and a full general membership vote. In this case, the same procedure that governs the removal of an officer shall be followed (see Article IV, F).
4. Chairs and Co-Chairs are responsible for recruiting members to their committees, coordinating all committee meetings, and reporting the business of each committee to the executive board and the general membership, in accordance with the Chancellor's Regulation (A-660) and these bylaws (and any subsequent amendments).
5. Committee plans that involve budget resources or membership participation will be voted on by the executive board and/or general membership as appropriate.
6. The following committees shall constitute the Association's Standing Committees:
 - a. **Communications**: The Communications Committee spreads the word about news and activities of the PTA to all members. The Committee prepares e-newsletters, social media posts, event fliers, calendars, and more. The Committee coordinates with Class Parents, other PTA committees, and the school staff to make sure that all PTA information is shared with members in a timely fashion. The Committee makes sure information is up to date on the PTA website and will cultivate and message to an email list of members.
 - b. **Community Engagement**: The Community Engagement Committee organizes and

oversees projects related to equity, justice, and fostering civic engagement among students and families, such as (but not limited to) the Equitable School Supplies Project (which provides equal school supplies for all students), a Civics Education program for 4th & 5th graders, and English language classes for school families.

- c. **Enrichment:** The Enrichment Committee shall be responsible for developing relationships with community organizations to provide opportunities for student enrichment. The committee will present proposals for partnerships to the executive board and the general membership for approval. The committee will coordinate all approved enrichment offerings with the principal for final approval and scheduling.
- d. **Fundraising:** the Fundraising Committee shall be responsible for raising funds for the Association. No parent can be asked to pay funds or due as a requirement for membership. Access to enrichment programs or social events cannot be contingent on individual fundraising contributions. All fundraising must comply with the Chancellor's Regulations (A-660) as well as local, state, and federal law.
- e. **Social Events:** the Social Events Committee plans and executes social events for all members of the Association. All events should be free or low cost and open to all families at the school. Social events should not seek to raise funds for the Association. Any minimal fees charged should only be used to fund the event directly.

B. Ad Hoc Committees

1. To accomplish a specific task or address a specific issue the president may form an ad hoc committee with the approval of the executive board. This committee will cease to function once the task or issue has been addressed. The creation or dissolution of the committee must be recorded in the minutes of the Association.
2. Ad-hoc Committees may also be established at the request of 3 or more general members.
3. Ad-hoc Committees which have operated for two or more years may be transferred to Standing Committee status at the recommendation of the executive board and a vote of the general membership. Upon such a vote, these bylaws must be amended to reflect the new standing committee (see Article IX).

Article VIII – Financial Affairs

A. Fiscal Year

The fiscal year of the Association shall run from July 1 through June 30.

B. Signatories

In addition to the treasurer, who shall automatically serve as a signatory, the Executive Board will decide on two or more signatories from among the elected officers, who will register their signatures at the bank where the Association's funds are kept. Normally, the president, treasurer, and recording secretary shall be authorized to sign checks, unless there is a compelling reason to appoint another elected officer (e.g. two officers are related by blood or marriage) in any given year. All checks require 2 signatures. No check may be signed by two signatories in the same position. The 2 signatories of a check may not be related by blood or marriage (e.g. spouses, siblings, in-laws, relatives or members of the same household). No signatory may sign a check if she/he has any direct or indirect interest in the expenditure.

C. Budget

1. Budget Process

The executive board shall be responsible for the development and/or review of the budget process, which includes:

- a. The outgoing executive board must review the current budget, annual financial status, accounting, fundraising, expenditures and outstanding bills and prepare a proposed budget for the next school year.
- b. The proposed budget must be presented to and approved by the general membership no later than the June meeting.
- c. The incoming executive board must review the proposed budget for presentation and discussion during the September membership meeting. Budget amendments may be proposed at this time.
- d. The executive board must present the budget process for membership approval no later than the October meeting.
- e. At least 2 association members, including at least one Executive Board member, must be involved in the counting and handling of all cash, checks, and money orders received by the Parent Teacher Association of PS 166Q. These members cannot be related by blood or marriage. Funds must be counted in the school on the same day of receipt if at all possible. If this is not possible, all funds must be stored in the locked safe inside the PTA office and the executive board notified of their deposit therein. The Association's financial records must display the total amount of funds and the signatures of the association members who participated in counting the funds
- f. The principal's consent is required when a fundraising activity is held during school hours or on school property.
- g. All funds should be deposited in the bank account by authorized executive board members no longer than three business days from collection, and ideally within 1 business day. Until a deposit can be made, the executive board must ensure that all funds are secured in a locked location on school premises (e.g. the PTA safe). Under no circumstances may fundraiser proceeds be stored in a member's place of work or residence. Association funds must be taken to the bank for deposit by at least 2 authorized members.
- h. Documentation related to every transaction must be maintained at the school (e.g. cancelled checks, deposit receipts, purchase orders, Associate minutes related to financial transactions, etc.).
- i. All fundraising activities not presented with the annual budget constitute an amendment to the budget, and must be presented to the membership for approval.

2. Budget Amendment

The budget may be amended by vote of the general membership at any membership meeting.

3. Expenditures

All expenditures not included in the budget at the time of its adoption must be approved by a vote of the general membership.

4. Emergency Expenditures

The executive board is authorized to make an emergency expenditure not to exceed \$200.00 with a majority approval of the executive board so long as the emergency expenditure is considered by the majority of the executive board as essential for the functioning of the Association and a delay until the next general meeting is not judged prudent. The treasurer shall report these expenditures to the general membership at the next association meeting in writing. The minutes of the meeting must reflect a vote taken by the Association to accept this action.

D. Audit

1. Audit Committee

At least once every three years and every year if possible, the president shall request volunteers to form an audit committee of 3 to 5 persons of the general membership. Executive board members who are not eligible signatories on Association checks may serve on the audit committee. The majority of the committee shall be composed of general members.

2. Duties

- a. The audit committee shall conduct an audit of all financial affairs of the Association with the help of the treasurer who shall make all books and records available to them.
- b. The audit committee may examine all relevant financial statements and records of disbursements, verify all Association equipment and ensure compliance with bylaw provisions for the transactions of funds.
- c. The audit committee shall prepare a written audit report to be presented to the membership at a general membership meeting, upon completion of their review and investigation. This report shall be included for review and discussion during the June transfer of records.

3. External Audits

External audits of the Association's finances may be conducted to ensure compliance with local, state, and federal tax regulations relevant to 501(c)(3) non-profit organizations. External audits shall be conducted by an outside firm with no affiliation, either by blood, marriage, or business interest, to any parent, teacher, staff member, or administrator of PS166Q. A vote for an audit may be called by majority vote of the Executive Board or by ten (10) Association Members. Audits shall be ordered and paid for by the Association, requiring two-thirds vote of the membership for approval of such.

E. Financial Accounting

1. Financial Reporting

The treasurer shall prepare the Interim PTA Financial Report by January 31st and the Annual PTA Financial Report by the June meeting, including all income, expenditures, and other transactions. These reports shall be presented and reviewed by general membership. Copies of these reports shall be provided to the principal.

2. Record Keeping

The treasurer shall be responsible for all funds of the Association and shall keep accurate records in a form consistent with these bylaws and applicable Regulations of the Chancellor. In accordance with the Chancellor's Regulation A-610, parents must obtain written approval from the principal before collecting fundraising proceeds from students or parents and shall be handled according to the budget process as outlined above (VII, C, 1). Deposit slips shall identify the source of all deposited funds. All parties involved in the financial transaction shall initial the

deposit slips. All financial records of the Association including checkbooks, ledgers, cancelled checks, invoices, receipts, etc., shall be maintained and secured on school premises.

3. Vendors and Reimbursement

Whenever possible, all budgeted expenditures shall go through designated vendors who will issue invoices payable by check from the PTA checking account, or will accept a Purchase Order. Purchase Orders will follow a numbering convention and document format approved by the Executive Board. PTA members shall incur out-of-pocket expenses for reimbursement only when the budgeted expense cannot be paid via billable invoice or purchase order. All expenses to be reimbursed require written receipts that clearly outline the date, purchase type, vendor, amount, and payment method. No officer may sign a check that reimburses her/him for an expense incurred on behalf of the PTA.

Article IX – Amendments and Regular Review of Bylaws

These bylaws may be amended at any regular meeting of the Association by a two-thirds vote of the members present, provided the amendment was presented in writing to the membership at the previous meeting and appears in the notice of the meeting at which it is to be amended.

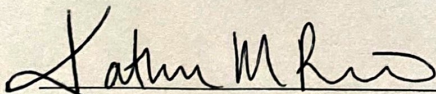
Amendments are effective immediately unless otherwise specified. A thorough review of these bylaws shall be conducted every 3 years. All provisions of these bylaws must conform to CR A-660 and the Department of Education guidelines.

Any member may present a motion at a general membership meeting to amend a provision of the bylaws that is not in compliance with CR A-660. Amendments that bring the bylaws into compliance must be voted on immediately after the motion is presented. A two-thirds vote of the membership is required for approval.

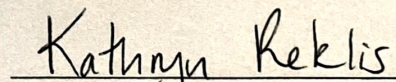
These bylaws, as set forth above, have been voted on and approved by the membership. The most recent amendment was approved, in accordance with the provisions of Article IX, at the membership meeting held on **May 3, 2021**.

Signed by:

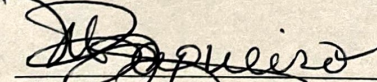
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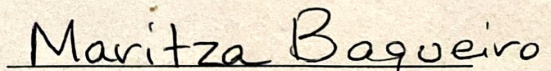
President



President



Recording Secretary



Recording Secretary

June 18, 2021

Date

June 18, 2021

Date

June 21, 2021

Date filed with principal (month/day/year)