# BYLAWS FOR CASLV TAMARUS PARENT TEACHER ORGANIZATION DATED 09/22/2020

#### **ARTICLE I – NAME**

The name of this corporation shall be CASLV Tamarus Parent Teacher Organization (aka CASLV Tamarus PTO).

# **ARTICLE II – PURPOSE**

This organization shall exist exclusively for charitable, scientific, literary, or educational purposes within the meaning of Section 501(c)(3) of the Internal Revenue Code or corresponding section of any future federal tax code (hereinafter "Internal Revenue Code").

#### ARTICLE III – MISSION STATEMENT

Section 1. The objectives of the CASLV Tamarus PTO are to:

- 1) Provide athletic, cultural or social activities for students at Coral Academy of Science Las Vegas Tamarus Campus;
- 2) Facilitate communication and a working relationship between families, school administrators, and teachers at Coral Academy of Science Las Vegas Tamarus Campus;
- 3) Sponsor projects, materials, equipment, and/or events for the benefit of Coral Academy of Science Las Vegas Tamarus Campus students, teachers, and school administrators;
- 4) Promote volunteering opportunities to benefit Coral Academy of Science Las Vegas Tamarus Campus students, teachers, and school administrators; and,
- 5) Raise funds as required for the above objectives and to purchase supplemental equipment, supplies, and/or programs for the school and/or classrooms that enhance student educational experiences.
- Section 2. The objectives of the CASLV Tamarus PTO shall be promoted through educational programs, committees, projects, and events, and are governed by the basic policies set forth in Article IV.

#### ARTICLE IV – BASIC POLICIES

The following are the basic policies of the CASLV Tamarus PTO:

- 1) The organization shall be noncommercial, nonsectarian, and nonpartisan;
- 2) The organization or members in their official capacities shall not endorse a commercial entity or engage in activities not related to promoting the objectives of the CASLV Tamarus PTO;
- 3) The organization or members in their official capacities shall not directly or indirectly participate or intervene (in any way, including the publishing or distributing of statements) in any political campaign on behalf of, or in opposition to, any candidate for public office; or devote more than an insubstantial part of its activities to attempting to influence legislation by propaganda or otherwise;
- 4) The organization shall work with the school to provide quality education and opportunities for all children;
- 5) The organization shall not enter into membership with other organizations;
- 6) No part of the earnings of the organization shall inure to the benefit of, or be distributable to, its members, directors, trustees, officers, or other private individuals except that the organization shall be authorized and empowered to pay reasonable compensation for services rendered and to make payments and distributions in furtherance of the purposes set forth in Article III hereof;
- 7) Notwithstanding any other provision of these articles, the organization shall not carry on any other activities not permitted to be carried on by: (a) an organization exempt from federal income tax under Section 501(c)(3) of the Internal Revenue Code, or (b) an organization, contributions to which are deductible under Section 170(c)(2) of the Internal Revenue Code;
- 8) Upon dissolution of the organization, after paying for or adequately providing for the debts and obligations of the organization, the remaining assets shall be distributed to one or more nonprofit funds, foundations, or organizations that have established their tax-exempt status under Section 501(c)(3) of the Internal Revenue Code.

#### ARTICLE V: MEMBERSHIP AND DUES

- Section 1. Every individual who is a member of this PTO is entitled to all the benefits of membership, including, but not limited to, attendance and voting at Board and General PTO meetings.
- Section 2. Each individual dues-paying member shall have one vote. Voting shall take place by voice or, upon request, by written ballot. There shall be no proxy voting.

- Section 3. Membership in this PTO shall be made available by this PTO without regard to race, color, creed, or national origin.
- Section 4. Membership in this PTO is open to all parents, legal guardians, and adult family members of Coral Academy of Science Las Vegas Tamarus Campus students and to all teachers, administrators, and support staff at any campus within Coral Academy of Science Las Vegas;
- Section 5. The PTO shall conduct an annual enrollment of members but may admit individuals to membership at any time.
- Section 6. Each member of this PTO shall pay annual dues of the current rate to the organization as determined by the Board of Directors. Immediate family members of any duespaying member are exempt from paying annual dues.
- Section 7. The principal of Coral Academy of Science Las Vegas Tamarus Campus and all administrators, teachers, and support staff at Coral Academy of Science Las Vegas Tamarus Campus are automatically awarded membership in the PTO and are exempt from payment of dues. Any administrator, teacher, or support staff member at any other Coral Academy of Science Las Vegas campus are awarded membership in the PTO upon request and are also exempt from payment of dues.
- Section 8. Each membership year shall end on June 30<sup>th</sup> and begin upon payment of annual dues, unless exempted as set forth in Section 6 or Section 7 of this Article.

# ARTICLE VI – ELECTION OF OFFICERS

- Section 1. The officers of this PTO may consist of a president, vice president, secretary, and treasurer. There may also be a fundraising committee with 2-3 members or one fundraising coordinator. The board shall not function without the minimum roles of president, secretary, and treasurer.
- Section 2. Nominations for Officers' positions shall be submitted during or before the May PTO meeting. Any member in good standing may become an officer.
- Section 3. Voting shall take place at the May PTO meeting. Officers shall be elected for a term of one calendar year (beginning on July 1<sup>st</sup> and ending on the following June 30<sup>th</sup>). A person may hold only one Officer's position at a time.
- Section 4. All Officers shall act in the best interest of the PTO.
- Section 5. No Officer or Member shall be compensated (financial or goods) by the PTO for his or her service.

Section 6. Any Officer can be removed from office by majority vote from present members at a regular PTO meeting.

### ARTICLE VII – OFFICER DUTIES

- Section 1. The President shall preside over all meetings of the PTO, prepare each meetings agenda, represent the PTO at meetings outside of the organization, assist in coordinating with the other PTO officers and committees, work together with the principal in coordinating PTO activities, gather input from the principal or other PTO members, disburse approved expenditures when the Treasurer is unable to do so as a secondary authorized signer, review PTO financial statements, and oversee the overall budget in conjunction with the Treasurer.
- Section 2. The Vice President shall serve as an aide to the President, disburse approved expenditures when the Treasurer is unable to do so as a secondary authorized signer, and perform the duties of the President in his or her absence.
- Section 3. The Treasurer shall act as the custodian of funds and perform all banking activities of the PTO, maintain up-to-date and accurate financial records of the PTO, receive all funds of the PTO, provide a report of the receipts and expenditures of the PTO at each board meeting or within 14 calendar days of any request, pay all bills and disburse all funds from the PTO account, ensure the PTO is compliant with all state and federal taxes, and have signing authority on the PTO bank account. If and when the PTO obtains 501(c)(3) status from the Internal Revenue Service, the Treasurer shall ensure such status is maintained.
- Section 4. The Secretary shall maintain all records of the PTO, record minutes of PTO meetings, take and keep a roster of members attending each meeting, hold a copy of the Bylaws and make available upon request, disburse approved expenditures when the Treasurer is unable to do so as a secondary authorized signer, and maintain current and past records for five years.
- Section 5. The Fundraising Committee shall plan fundraising events and assist the President in organizing and executing fundraising events throughout the year.

# ARTICLE VIII - FISCAL POLICIES

- Section 1. The fiscal year of the PTO shall begin on July 1 and end on the following June 30.
- Section 2. PTO funds shall be used for programs, events, and items that directly benefit the students, teachers, staff, and administration of Coral Academy of Science Las Vegas Tamarus Campus.
- Section 3. All funds raised for the PTO must be documented and submitted to the PTO Treasurer within 14 days of receipt. All funds received by the Treasurer must be deposited into the PTO bank account within 10 days of receipt. Any cash received by the PTO shall be counted by two individuals and signed off by them before providing the funds to the Treasurer.

Section 4. Reimbursements for all expenses shall be made only after receipts for the expenditures have been audited and approved by the PTO Treasurer. Reimbursement requests should be submitted to the PTO Treasurer within 30 days of the incurred expense, or within two weeks prior to the end of the fiscal year, whichever comes first. All reimbursement requests must be accompanied by a receipt or a paid invoice. Any cash advance to cover expenses must be documented in detail and all unused funds must be returned to the Treasurer within five days after purchase.

Section 5. Unless prohibited by the Internal Revenue Service, the PTO is authorized to carry over funds for the following fiscal year.

# **Article IX – Amendments**

Any PTO member may propose amendments to these bylaws. Amendments presented at a PTO meeting shall be considered for voting at a subsequent meeting. Two-thirds approval of all members present and voting is required to adopt an amendment to the Bylaws.

These bylaws were adopted on September 22, 2020.

