

**AMENDED AND RESTATED BYLAWS OF
DOUBLE PEAK PARENT TEACHER ORGANIZATION**

A California Nonprofit Public Benefit Corporation

Effective March 3, 2016

ARTICLE I

NAME

The name of the Organization shall be Double Peak Parent Teacher Organization (DP PTO or Organization).

ARTICLE II

PURPOSES AND OBJECTIVES

2.01 Purpose

The purpose of the DP PTO is to help foster and enrich the education of Double Peak School (DPS) students. The purpose will be facilitated by supporting activities and programs that help build a relationship between the school, children, teachers, families, staff, and community. Specifically, the DP PTO shall endeavor to:

- (a) Promote collaborative efforts between home and school.
- (b) Facilitate proactive communication between administrators, faculty, and families.
- (c) Stimulate a deep-rooted interest in education in students, families, and community.
- (d) Generate funds to help support the school.
- (e) Encourage character, spirit, and commitment to Double Peak School (DPS).
- (f) Celebrate diversity, and raise social awareness among the learning community of DPS.

2.02 Objectives

- (a) Non-profit Legal Status. DP PTO is organized exclusively for charitable and educational purposes, including, for such purposes, the making of distributions to organiza-

tions that qualify as exempt organizations under section 501(c)(3) of the Internal Revenue Code of 1954, or corresponding section of any future federal tax code.

- (b) No part of the net earnings of DP PTO shall inure to the benefit of, or be distributable to its members, trustees, officers, or other private persons, except that DP PTO 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 the purpose clause hereof. No substantial part of the activities of DP PTO shall be the carrying on of propaganda, or otherwise attempting to influence legislation. Further, DP PTO shall not participate in, or intervene in (including the publishing or distribution of statements) any political campaign on behalf of any candidate for public office.
- (c) Exempt Activities Limitation. Notwithstanding any other provision of this document, DP PTO shall not carry on any other activities not permitted to be carried on (a) by an organization exempt from federal income tax under section 501(c)(3) of the Internal Revenue Code of 1954, or corresponding section of any future federal tax code, or (b) by an organization, contributions to which are deductible under section 170(c)(2) of the Internal Revenue Code of 1954, or corresponding section of any future federal tax code.

ARTICLE III

POLICIES

3.01 Policies

- (a) DP PTO shall be non-commercial, non-sectarian, and non-partisan.
- (b) Neither DP PTO, nor any officer thereof, shall endorse a commercial entity or engage in activities not related to promoting the Purpose herein as defined in Article II.
- (c) Neither DP PTO, nor the name of DP PTO, nor the officers of DP PTO in their official capacities, shall directly, or indirectly, participate or intervene in any way, including the publishing or distribution 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 activities to attempting to influence legislation by propaganda or otherwise.
- (d) DP PTO shall work with DPS to help to provide quality education for all children and shall assist in the decision-making process establishing school policy, recognizing

that the legal authority to make final decisions has been delegated by the people of the Board of Education.

- (e) DP PTO may cooperate with other organizations and agencies concerned with child welfare, but persons representing DP PTO in such matters shall make no commitment that bind DP PTO without the authority of the Board of Directors.
- (f) Membership lists shall not be released to outside interests, unless required by law, except to the Principal of DPS, and the Board of Education.

ARTICLE IV

MEMBERSHIP

4.01 Eligibility

All parents, legal guardians, foster parents, staff, and teachers at DPS are members of DP PTO. Membership is automatic without regard to race, color, creed, gender identification, sexual orientation, national origin, religion or any other basis prohibited by law.

4.02 Privileges

The privileges of holding office and/or chairing a committee shall be limited to members of DP PTO. The privileges of introducing motions and voting on said motions shall be limited to the Executive Board. Other persons may speak at the discretion of the presiding official or a majority of the membership present.

ARTICLE V

BOARD OF DIRECTORS

5.01 Officers

The Board shall be comprised of the President, Vice-President, Treasurer, Secretary, Director of Fundraising, Director of Innovation, Director of Communication, Director of Activities, Director of Spirit Wear, Director of Volunteer Coordination, Director of Room Parent Coordination, Director of Yearbook, the Principal and/or his/her representative, and the Teacher Representative.

5.02 Meetings

- (a) The Board shall meet once a month during the school year, unless otherwise required. The President may call special or additional meetings of the Board.

- (b) The Board will develop DP PTO's annual budget on behalf and for the benefit of, and at their discretion, establish and oversee committees to conduct the work of DP PTO, and establish fundraising programs, that promote the Purpose of DP PTO as outlined above.
- (c) The Principal and/or his/her representative will act as an advisor at all meetings of the Board.
- (d) The Teacher Representative will be appointed annually by the other teachers and will attend all Board meetings.
- (e) A quorum of the Board shall be established when 2/3 of the voting members are present. When a quorum is present, a simple majority vote that is a majority of the votes cast shall be sufficient to adopt a motion.

ARTICLE VI

OFFICERS AND DUTIES

6.01 Officers and Duties

- (a) President: The President oversees the leadership and management of the DP PTO. The President shall preside at all meetings of the DP PTO Board. The President shall provide leadership to the Board, including, but not limited to, document revision and/or development, setting goals and planning activities, coordinate with the administration to identify immediate and long range goals. The President shall serve as the primary contact for the Principal, be an ex officio member of all committees, represent DP PTO at meetings as necessary in the community, and coordinate duties of officers and committees to ensure the Purpose of DP PTO is served.
- (b) Vice President: The Vice President shall act as aid to the President and perform the duties of the President in the absence or inability to serve. The Vice President shall also oversee the committee system of DP PTO.
- (c) Treasurer: The Treasurer is responsible for the financial oversight of the DP PTO. The responsibilities include, but are not limited to, coordination with the Administration and President to identify immediate and long range goals, attend monthly board meetings, budget management, proficiency in Excel and/or Quicken and/or Quickbooks. The Treasurer shall receive, collect, recount, make timely deposit, and pay out all monies subject to the order of DP PTO. The Treasurer shall keep an accurate account of all money received and expended, prepare financial reports and present them to the

Board, monthly, or as needed, and shall render a report in writing at the final General Meeting. The Treasurer shall facilitate an annual audit as determined necessary by DP PTO. All DP PTO checks require two signatures, those of the Treasurer, and the President. A third board member shall be on the signature card to provide an alternate second signature when necessary.

- (d) Secretary: The secretary understands the organizations mission and has strong organizational skills. The Secretary shall keep a detailed and accurate record of all proceedings from each meeting and will be prepared to read, on call, the record of any previous meetings as well as keep track of email votes and approved email motions. The Secretary will attend all meetings of DP PTO. The Secretary will circulate all minutes within two weeks to the Board members for review and approval. Board members must review the minutes and send any revisions to the Secretary prior to the next Board meeting. The Secretary must track votes and approved email motions and will review all DP PTO correspondence received (mail, packages, phone calls, emails), and distribute to the appropriate officer, and, respond as necessary.
- (e) Fundraising Officer: Fundraising at DPS includes both an active and passive component; the scope of the tasks is immense, which is why ideally the position is held by two board members. The formation of sub-committees is vital to the success of certain fundraiser events dependent upon the scope of said event. Active fundraising shall include, but not be limited to identifying prospects and opportunities for fundraising, cultivating relationships with potential donors, and overseeing annual events. Passive fundraising shall include, but not be limited to, seeking out and engaging with programs that provide an ongoing passive form of income to DP PTO. The Fundraising officer shall calendar and coordinate fundraising events and programs to meet both active and passive fundraising budget projections. He/she shall also annually present proposed events and programs to the Board for approval, and monthly reports concerning the status of the fundraisers at each Board meeting.
- (f) Innovation Officer: Innovation includes both on-site MakerSpace management and Innovation outreach. Responsibilities include: attend monthly board meetings; communicate with DPS Innovation department regarding ongoing needs; ensure sufficient MakerSpace supplies and necessary items are stocked for class science, technology, engineering, and math (STEM) projects; professional innovation outreach to cultivate relationships with San Diego based innovation and technology companies. The motivation includes, but is not limited to, introducing DPS students to ongoing innovation industry developments, which are ever evolving and impactful.
- (g) Volunteer Coordination Officer: The Volunteer Coordination Officer ensures the volunteer needs of our events and activities are fulfilled. Responsibilities include: use of Sign Up Genius; attend monthly board meetings; facilitate communication with board members to determine need for fundraisers and activities; prepare outreach

prior to events, for circulation.

- (h) Activities Coordination Officer: The Activities Coordinator(s) plan and organize fun, family-friendly events to bring our school community together. Responsibilities include: create themes, activities, and decorations for each school event; seek out and facilitate hiring of vendors such as DJs, photographers, food trucks, etc.; plan communication to school community about all events using social media, emails, and student leader phone calls. This position can be held by one person, although it is easier if shared by two people.
- (i) Spirit Wear Officer: The DPS Spirit Wear Officer always brings a smile to DPS students. Responsibilities include: attend monthly board meetings; oversee and manage inventory; establish a schedule for sales, prepare for purchases, and maintain/develop relationships with vendors to facilitate future sales. The Spirit Wear Coordinator is also responsible for liaising with the DPS Athletics director to facilitate purchase of PE uniforms.
- (j) Communications Officer: Communication is central to all we do as a parent teacher organization. Responsibilities include but are not limited to, develop and share PTO and Double Peak School related information via social media; attending monthly board meetings; and ongoing web page content updates and management.
- (k) Yearbook Officer: The Yearbook Officer plans and prepares the DPS Yearbook. Responsibilities include: meet with yearbook company at beginning of school year to plan and develop a familiarity with program; obtain DPS and PTO calendar and outline dates for events and activities; coordinate to and/or facilitate the taking of photographs; work with Sumner Photography as needed for school photographs; attend monthly board meetings; facilitate awareness for yearbook sales; and plan communication relevant to yearbook needs. This position can be held by one person, although collaboration and sharing duties between two people is optimal.
- (l) Room Parent Officer: The Room Parent Officer is central to classroom/ family/ PTO related communication. Responsibilities include, but are not limited to, meet with Room Parents at beginning of school year; attend monthly board meetings; facilitate communication with teachers, TK-5th Grade Room Parents, Upper Grade Room Parent Committee; and, coordinate needs for Teacher Staff Appreciation week.

All officers shall perform the duties outlined herein above as well as any other duties prescribed in these Bylaws; and such other duties as may be delegated to him/her.

In addition to duties specified above, all DP PTO Board members are expected to adhere to the DP PTO Monetary Policies and Procedures and Conflict of Interest Policy attached hereto respectively as Addendum A and B.

ARTICLE VII

MEETINGS

7.01 Monthly Board Meetings

Monthly board meetings shall be held on the first Thursday of each month at a time and location to be determined by the Board. Meetings are open to all DP PTO members. All DP PTO Board Members are expected to attend. Where a regular monthly meeting cannot take place, the meeting shall be re-scheduled for the following Thursday, or on another date agreed upon by the Board.

7.02 Board Meetings

Board meetings will be held on the first Thursday of each month, or as needed, at a time and location to be determined. All Organization officers or their co-officers are expected to attend. Board meetings follow a previously circulated agenda which will include for example, the need to vote on the approval of budgets, event dates, financial reporting of the organization and other pertinent and relevant information.

7.03 General Membership Meetings

General membership meetings of DP PTO shall be held a minimum of two times each school year. At the first general meeting the budget for the school year will be presented. At the last general meeting the slate of DP PTO officers will be presented and approved for the following year; an accounting review of all DP PTO funds received and expended for that year; and, a proposed preliminary budget for the following school year will be presented.

7.04 Robert's Rules of Order

The rules contained in the current edition of Robert's Rules of Order, as revised, shall govern as parliamentary authority in all matters to which they are applicable, and in which they are not inconsistent with the herein Bylaws.

ARTICLE VIII

ELECTIONS AND TERMS

8.01 Election of Officers

(a) Each officer of DP PTO shall be a member of DP PTO.

- (b) The officers of DP PTO shall be as follows: President, Vice President, Treasurer, Secretary, Fundraising Officer, Innovation officer, Communications Officer, Activities Officer, Spirit Wear Officer, Volunteer Coordination Officer, Yearbook Officer and, Director of Room Parent Coordination
- (c) Elections of the officers of the Board shall be held annually. The President shall serve a two-year term and is eligible to run for the same office a maximum of two terms. All remaining Board positions shall serve a one-year term and shall be eligible to run for the same office a maximum of two (2) consecutive years or two terms. All Board positions may be shared by no more than two people.
- (d) Elections shall take place in May with votes tallied by the Principal and/or his/her representative.
- (e) Parents shall be notified via electronic notification in the spring for anyone interested in running for a Board position. A ballot will be made available to parents and tallied before the final General Meeting. Each position will include a write in option.
- (f) At the final General Meeting, the officers for the coming year shall be inducted.
- (g) The elected officers shall assume their duties on July 1 of each new school year.
- (h) All vacancies shall be filled by Presidential appointment and with the approval of the Board. Any vacancy that occurs within the last three months of the school year will be filled by Presidential appointment with the approval of the Board, including Board members who want to extend their term years.
- (i) The President may recommend the addition, or removal, of any Board position, as necessary, with the approval of the Board.
- (j) If the President resigns prior to the end of his/her term, a closed election will be held by the remaining Board members to fill this position for the remainder of the term.
- (k) Should a DP PTO Board member fail to fulfill his/her duties, including but not limited to, the repeated failure to attend DP PTO Board meetings; the failure to communicate with other Board members about important duties; the repeated neglect of his/her duties; then, at the discretion of the President, that DP PTO Board member may be asked to resign her/his position. The vacancy will be filled as detailed in Article VIII, 8.01(h).
- (l) No active member of DP PTO shall be nominated or elected to any office if said person is, or may become during the term of said office, in a position to receive a direct or indirect financial gain from the moneys disbursed by DP PTO for goods, properties or services, directly or indirectly, to DP PTO from becoming an officer of DP

PTO.

ARTICLE IX

VOTING PROCEDURES

9.01 Voting Procedures

- (f) Voting Members. Voting members of DP PTO include the President, Vice President, Secretary, Treasurer, Fundraising Officer, Innovation officer, Communications Officer, Activities Officer, Spirit Wear Officer, Volunteer Coordination Officer, Room Parent Officer, Yearbook Officer, Teacher Representative and Principal. Each Board position shall receive one vote. Shared Board positions share one vote which may be cast by either party.
- (g) Quorum. A quorum shall be established when 2/3 of the Board members are present. When a quorum is present, a simple majority vote, that is a majority of the votes cast, shall be sufficient to adopt a motion.
- (h) Hung Board Decisions. On the occasion that DP PTO Board members are unable to make a decision, based on a tied number of votes, the President or Treasurer in the order of presence shall have the power to decide upon the vote based on their discretion.
- (i) Vote by E-mail. When an issue cannot wait until the next regularly scheduled Board meeting, a Board vote may take place via e-mail so long as every voting Board member places a vote on the motion. The results of the vote by e-mail shall be tracked by the Secretary and reported upon to the Board. The results shall be reflected in the minutes at the subsequent Board meeting. Where a vote by e-mail concerns a Board matter, this shall be reflected in Board minutes.
- (j) Abstaining. A member may abstain from voting.
- (k) Proxy. Proxy votes are incompatible with a deliberative assembly, however may be permitted.
- A Board member requesting a proxy vote must notify the Secretary and President in writing prior to the meeting and provide a report. Notification may be in the form of an email.
 - The Secretary shall note the name of the Board member requesting the proxy and the name of the Board member who will cast the proxy vote, if any.
 - Proxy votes shall apply to one Board meeting, the date of which shall be

outlined in the written request for proxy vote.

- Proxy votes shall be reflected by the Secretary in the meeting minutes and will be applicable for that date alone.
- The attending Board members may cast votes for themselves, and may act as a proxy for others.

ARTICLE X

COMMITTEES

10.01 Committees

Committees shall be established by the Board to promote the purpose of DP PTO. The need for specific committees will be reviewed annually.

- (a) Special committees may be established by the Board, or by action taken at a general membership meeting as needed.
- (b) Standing Committees will be chaired by Board Officers as follows: Fundraising and Grant Writing, Treasury, Activities, Communication, Room Parent, Spirit Wear, Volunteer, Yearbook This list is not exhaustive.
- (c) Committee Chairs will be voting members of the DP PTO Board of Directors.
- (d) Committee Chairs or Board Officers shall present their plans to the membership and a yearly report to their successors. No committee work shall be undertaken, prior to, or without the approval of the Board. Committee Chairs shall report on committee activities to the President/Vice President at monthly board meetings and at general membership meetings, as necessary.
- (e) Appointment of Committee Chairs shall occur simultaneously with the election of the corresponding Board Member election. All positions shall serve a one-year term and shall be eligible to run for the same office a maximum of two (2) consecutive years.
- (f) Committees shall be established by the Board annually, or as deemed necessary by the Board.
- (g) At the final General Meeting, the Committee Chairs for the coming year will be inducted.
- (h) The appointed Officer(s)/Committee Chair will assume their duties on July 1 of each new school year.

- (i) All vacancies will be filled by Presidential appointment and with the approval of the Board. Any vacancy that occurs within the last three months of the school year will be filled by presidential appointment with the approval of the Board, including Board members that want to extend after three years.
- (j) The President may recommend the addition, or removal, of any Officer/Committee Chair position, as necessary, with the approval of the Board.
- (k) Should a DP PTO Board member fail to fulfill the duties outlined in their elected position, including but not limited to, the repeated failure to attend DP PTO Board meetings; the failure to communicate with other Board members about important duties; the repeated neglect of assigned duties; then, at the discretion of the President, the DP PTO Board member may be asked to resign their position. The vacancy will be filled as detailed in Article VIII, 8.01(h) and 8.01(k).

ARTICLE XI

AMENDMENT

The herein DP PTO Bylaws may be amended as necessary. The Secretary shall chair the committee recommended by the President with the approval of the Board, who will review and recommend necessary revisions. Revisions to the Bylaws will be approved by the Board.

ARTICLE XII

DISSOLUTION

Upon the winding up and dissolution of DP PTO, after paying or adequately providing for the debts and obligations of DP PTO, the remaining assets shall be distributed to DPS to be used for educational purposes. However, if DPS should dissolve or is unwilling or unable to accept the distribution, then the assets of DP PTO shall be distributed to the San Marcos Unified School District or to one or more non-profit funds, foundations, or corporations which is organized and operated exclusively for charitable, educational, and/or scientific purposes and which has established its tax exempt status under Section 501(c) (3) of the Internal Revenue Code or corresponding section of any future federal code. Any such assets not disposed of shall be disposed of by the Court of Common Pleas in the county of San Diego, California in which the principal office of DP PTO is located, exclusively for such purposes or to such organization or organizations, as said court shall determine, which are organized and operated exclusively for such purposes. The property of DP PTO is irrevocably dedicated to charitable purposes and no part of the income or assets of DP PTO will ever inure to the benefit of any director, officer, or member thereof, or to the benefit of any private person.

CERTIFICATE OF SECRETARY

I, the undersigned, certify that I am acting Secretary of the Double Peak Parent Teacher Organization, a California nonprofit public benefit corporation, and that the foregoing Amended and Restated Bylaws constitute the Amended and Restated Bylaws of Double Peak Parent Teacher Organization, as unanimously approved and adopted on June 6, 2019.

Executed this ____ day of June 2019, at San Marcos, California

By: _____
Christina Montell, Secretary

ADDENDUM A

DOUBLE PEAK PARENT TEACHER ORGANIZATION

MONETARY POLICIES AND PROCEDURES

1. Purpose

The purpose of the Monetary Policies (“MPP”) and Procedures for Double Peak Parent Teacher Organization (“DP PTO”) is to establish guidelines for funds raised by DP PTO. Any and all funds are intended to benefit Double Peak School (“DPS”) students through the enhancement of school programs and activities. DP PTO Board members are custodians of these funds and have an obligation to ensure they are protected and used wisely. All DP PTO board members must strictly follow these policies and procedures and read them in concert with DP PTO bylaws. In cases where following the specifics of standard protocol is not possible, the President and Treasurer may agree upon a temporary protocol that satisfies the general financial standards to be upheld by the Board.

2. General Information

- (a) The fiscal year begins August 1 and ends July 31.
- (b) The DP PTO budget for the subsequent school year shall be proposed at the final general PTO Board meeting.
- (c) The DP PTO budget for the current school year shall be approved at the first general DP PTO Board meeting.
- (d) The DP PTO Board member responsible for a budgeted line item must communicate the monetary policies and procedures to any person assigned responsibility for said event.

3. Budget and Purchases

- (a) An event budget must be submitted to the DP PTO Board at least two (2) weeks before the event. If possible, requests should be presented for approval at the previous DP PTO Board meeting.
- (b) A request for purchase of goods and/or services shall be submitted to the DP PTO Board at least two (2) weeks prior to the purchase. The request shall be presented for approval at the DP PTO Board meeting.

- (c) Detailed information for each budget/purchase line item must be presented to the Board. If the purchase exceeds \$250, multiple vendors shall be solicited. If not, an explanation shall be presented.
- (d) Where budget issues arise, outline the issue to the Treasurer and President as soon as possible.
- (e) If a revision or over-run is warranted, it needs to be approved by the Board. Such changes shall be presented to the Board for approval prior to any funds being spent.

4. Reimbursement of Expenses

- (a) Money raised by DP PTO shall be spent as specified in the approved budget. Any additional expenditure must be approved by a majority vote of the Board.
- (b) DP PTO Board members have the obligation to be conservative in the use of DP PTO funds. During the monthly Board meetings the intended use of any budgeted funds must be presented and approved. If necessary, email can be used to communicate the intention.
- (c) In order for DP PTO funds to be disbursed (i.e., for a reimbursement, or to initiate a payment to an external company) a reimbursement request must be completed.
- (d) Any commitment of funds that do not explicitly follow these Policies and Procedures is the personal responsibility of the initiator.
- (e) All reimbursements require a receipt. There will be no reimbursement of costs without the original receipt or invoice.
- (f) If someone wishes to donate items they have purchased, please contact the Treasurer to ensure that the in-kind donation is correctly accounted for.
- (g) The DP PTO Board member accountable for an event is responsible for collecting and submitting all receipts and completed reimbursement forms to the Treasurer within two (2) weeks of the event as follows:
 - (i) Copy the receipt and reimbursement form prior to submitting for approval.
 - (ii) Submit all receipts as soon as possible.
 - (iii) Volunteers must turn in completed reimbursement forms, with the original receipt and one copy to their respective committee chair.

- (iv) The DP PTO Board member responsible for the budget line item involved must sign the form before funds will be disbursed.
- (v) Contact the responsible Board member when the request form is ready to be signed.
- (h) If payment is needed prior to an event, please contact the Treasurer as early as possible to schedule payment. Please have the request for disbursement of funds form complete with necessary back-up, including proof of insurance naming the Officer, DP PTO, and SMUSD as additional insured, and the Vendor Agreement when needed, and approval signature of the appropriate Board member. The check will not be disbursed without DP PTO Board approval. Please plan ahead for these situations.
- (i) As a general rule, allow two (2) weeks to process a reimbursement. If the request is more time critical, contact the Treasurer by email (DoublePeakPTOTreasurer@gmail.com).
- (j) All requests for reimbursement must be delivered to the Treasurer by June 1st to allow adequate time for processing. The only exceptions are end-of-year parties and other June events, which are due by the last day of school.
- (k) No reimbursements will be made after June 30th, or when the school closes for summer break.

5. Receipt and Collection of Funds

It is the responsibility of the Board Member Chairing each committee to manage the funds and must follow procedures as outlined herein.

5.01 Preceding the Event

- (a) Submit to the Treasurer a Request for Cash Box Funds at least one week before the event.
- (b) For most events, \$100 in small bills shall be provided. If more than \$100 is required, please specify the amount, and the requested denomination breakdown (i.e., two (2) rolls of quarters, small bills, etc.)
- (c) Prepare necessary items for the event, including but not limited to, calculators, pens/pencils at each event for calculating funds received.

- (d) The Treasurer shall provide the cash box requested. In the event the Treasurer is not available the President will provide the cash box.
- (e) Two (2) Record of Funds Received forms and a locking bank envelope for money counting will be provided with the cash box. If they are not provided, please contact the Treasurer and the Treasurer will provide.
- (f) The designated DP PTO Board member or Committee Chair shall remain with the cash box at all times and for the duration of their agreed upon shift.

5.02 Close of Event: Processing Funds Received

(a) Cash Funds

- (1) All funds received in cash must be counted by two (2) DP PTO Executive Board members; Board members holding the same position are considered one person.
- (2) Please separate currency by denomination, and complete the Record of Funds Received form. Identify as cash received.
- (3) The form shall be signed by both Board members calculating the cash received.
- (4) Once counted, place the money in a locking bank envelope with the form attached. The form and sealed envelope shall be put into the safe after each event. If the safe is unavailable the Treasurer or President shall bring the funds to the overnight deposit at the approved banking institution.
- (5) If the cash funds received exceed \$250, and the designated DP PTO bank is open to make a deposit, the two (2) DP PTO Board members counting the funds shall take the funds to the designated DP PTO bank to make a deposit.
- (6) Cash funds received shall not be taken home.

(b) Checks

- (1) Calculate and log the number of checks and total corresponding value on a Record of Funds Received form and Itemized Check forms. Identify as check funds received.
- (2) The forms shall be signed by both Board members calculating the total check amount.

- (3) Place checks in a locking bank envelope with the forms attached. The forms and sealed envelope shall be put into the safe after each event. If the safe is unavailable the Treasurer or President shall bring the funds to the overnight deposit at the approved banking institution.
- (4) Checks received shall not be taken home.

5.03 Cash and Check Submittal Procedure

- (a) Upon signing the Record of Funds Received form, copy and provide to the Board member responsible.
- (b) If a copy of the form needs to be made, please indicate such on the form and the Treasurer will copy and place in the responsible Board member's box.
- (c) The DP PTO Board member in charge of the event is responsible for knowing the amount processed after the event. The Treasurer will make the deposit, and thereafter report on it during the monthly PTO Board meeting.
- (d) For fundraisers, a spreadsheet showing details of the fundraiser shall be submitted as backup for the deposit. For example, list auction items sold, to whom, and for what amount.

5.04 Funds Collected Prior to an Event

- (a) All funds received must be counted by two (2) DP PTO Board members with one of the two (2) being a DP PTO Board member.
- (b) Please separate currency by denomination and complete the Record of Funds Received form.
- (c) Prepare one (1) form for cash received prior to the event, and one (1) form for checks received prior to the event.
- (d) Please follow all cash and check processing protocol as outlined herein.

5.05 Check Acceptance Policy

All checks shall be made payable to Double Peak Parent Teacher Organization or DP PTO

5.06 Contracts

- (a) The DP PTO shall only enter into written (not verbal) contracts.

- (b) Contracts are valid only when previously approved by the DP PTO Board and signed by the President.
- (c) Any other person signing a contract can be held personally liable for the full amount.
- (d) For purchases in excess of \$250, at least three (3) price quotes/bids shall be obtained to ensure that the DP PTO is receiving the best value.
- (e) Any potential contracts with persons or companies related to a DP PT Board member or committee chair must receive special review to ensure that no conflict of interest exists. After exercising due diligence, the DP PTO Board members shall determine whether the DP PTO could obtain a more advantageous transaction or arrangement with reasonable efforts from a person or entity that would not give rise to a potential conflict of interest.
- (f) Independent contractors must supply a street address and social security number for IRS purposes; use Form W-9, available at www.irs.gov.
- (g) Prior to receiving any funds, all vendors must submit a copy of current insurance naming SMUSD, DPS K-8, and DP PTO as additional insured, as well as a current copy of the W9.
- (h) It is the responsibility of the Treasurer to obtain all insurance and W9 requirements from vendors.

5.07 Soliciting and Receipt of Donations

Certain committees may have need to solicit donations in the community, in the form of cash or in-kind contributions. As a Federally tax-exempt 501(c)(3) organization, the DP PTO has certain responsibilities to donors.

- (a) Donation requests shall be submitted to potential donors on DP PTO letterhead.
- (b) Prior to requesting a donation, check with the Board to see if there are any existing relationships with the donor. Care must be taken to not request donations from the same company on a repeated/excessive basis during the school year.
- (c) Committees who solicit donations are also responsible for producing thank you notes to donors. All thank you notes shall be signed by the DP PTO President (in addition to, or instead of, the committee chair who solicited the donation).

- (d) Depending on the type of donation, certain wording to satisfy IRS requirements may be necessary.

ADDENDUM B

DOUBLE PEAK PARENT TEACHER ORGANIZATION

CONFLICT OF INTEREST POLICY

1. Purpose

The purpose of the Conflict of Interest Policy (“COI Policy”) is to protect Double Peak Parent Teacher Organization’s (“DP PTO”), a tax-exempt organization, interests when contemplating entering into a transaction or arrangement that might benefit the private interest of an officer or director of DP PTO or might result in a possible excess benefit transaction. This COI policy is intended to supplement, but not replace, any applicable state and federal laws governing conflict of interest applicable to nonprofit and charitable organizations.

2. Definitions

2.01 Interested Person

Any director, principal officer, or member of a committee with DP PTO delegated powers, who has a direct or indirect financial interest, as defined below, is an interested person.

2.02 Financial Interest

- (a) A person has a financial interest if they have direct or indirect (through business, investment, or family):
- (i) Ownership or investment interest in any entity with which DP PTO has a transaction or arrangement,
 - (ii) Compensation arrangement with DP PTO, or with any entity or individual with which DP PTO has a transaction or arrangement, or
 - (iii) Potential ownership or investment interest in, or compensation arrangement with, any entity or individual with which DP PTO is negotiating a transaction or arrangement.
- (b) Compensation includes direct and/or indirect remuneration as well as gifts or favors that are not insubstantial

- (c) A financial interest is not necessarily a conflict of interest. A person who has a financial interest may have a conflict of interest only if the appropriate DP PTO Board or committee decides that a conflict of interest exists.

3. Procedures

3.01 Duty to Disclose

Where an actual or possible conflict of interest arises, an interested person must immediately disclose the existence of the financial interest. The interested person shall be given the opportunity to disclose all material facts to DP PTO Board members of committees with DP PTO delegated powers, if any, considering the proposed transaction or arrangement.

3.02 Determining Whether a Conflict of Interest Exists

After disclosure of a financial interest and all material facts, and after any discussion with the interested person, he/she shall leave the DP PTO Board or committee meeting. The Board shall discuss, vote, and decide if a conflict of interest exists.

3.03 Procedures for Addressing the Conflict of Interest

- (a) An interested person may make a presentation at the DP PTO or committee meeting, but after the presentation, said person shall leave the meeting during the discussion of, and the vote on, the transaction or arrangement involving the possible conflict of interest.
- (b) The chairperson of the DP PTO or committee shall, if appropriate, appoint a disinterested person or committee to investigate alternatives to the proposed transaction or arrangement.
- (c) After exercising due diligence, the DP PTO or committee shall determine whether the Organization can obtain with reasonable efforts a more advantageous transaction or arrangement from a person or entity that would not give rise to a conflict of interest.
- (d) If a more advantageous transaction or arrangement is not reasonably possible under circumstances not producing a conflict of interest, the DP PTO or committee shall determine by a majority vote of the disinterested directors whether the transaction or arrangement is in the Organization's best interest, for its own benefit, and whether it is fair and reasonable. In conformity with the above determination it shall make its decision as to whether to enter into the transaction or arrangement.

3.04 Violations of the Conflicts of Interest Policy

- (a) If the DP PTO or committee has reasonable cause to believe a member has failed to disclose actual or possible conflicts of interest, it shall inform the member of the basis for such belief and afford the member an opportunity to explain the alleged failure to disclose.
- (b) If, after hearing the member's response and after making further investigation as warranted by the circumstances, the DP PTO or committee determines the member has failed to disclose an actual or possible conflict of interest, it shall take appropriate disciplinary and corrective action.

4. Records of Proceedings

The minutes of the DP PTO and all committees with board delegated powers shall contain:

- (a) The names of the persons who disclosed or otherwise were found to have a financial interest in connection with an actual or possible conflict of interest, the nature of the financial interest, any action taken to determine whether a conflict of interest was present, and DP PTO's decision as to whether a conflict of interest in fact existed.
- (b) The names of the persons who were present for discussions and votes relating to the transaction or arrangement, the content of the discussion, including any alternatives to the proposed transaction or arrangement, and a record of any votes taken in connection with the proceedings.

5. Compensation

- (a) A voting member of DP PTO who receives compensation, directly or indirectly, from DP PTO for services is precluded from voting on matters pertaining to that member's compensation.
- (b) A voting member of any committee whose jurisdiction includes compensation matters and who receives compensation, directly or indirectly, from DP PTO for services is precluded from voting on matters pertaining to that member's compensation.
- (c) No voting member of DP PTO or any committee whose jurisdiction includes compensation matters and who receives compensation, directly or indirectly, from DP PTO, either individually or collectively, is prohibited from providing information to any committee regarding compensation.

6. Annual Statements

Each director, principal officer, and member of a committee with DP PTO delegated powers shall annually sign a statement which affirms such person:

- (a) Has received a copy of the COI Policy,
- (b) Has read and understands the COI Policy,
- (c) Has agreed to comply with the COI Policy, and
- (d) Understands DP PTO is charitable and in order to maintain its federal tax exemption it must engage primarily in activities which accomplish one or more of its tax-exempt purposes.

7. Periodic Reviews

To ensure DP PTO operates in a manner consistent with charitable purposes and does not engage in activities that could jeopardize its tax-exempt status, periodic reviews shall be conducted. Periodic reviews shall, at a minimum, address the following:

- (a) Whether compensation arrangements and benefits are reasonable, based on competent survey information and the result of arm's length bargaining.
- (b) Whether partnerships, joint ventures, and arrangements with management organizations conform to DP PTO's written policies, are properly recorded, reflect reasonable investment or payments for goods and services, further charitable purposes, and do not result in inurement, impermissible private benefit or in an excess benefit transaction.

8. Use of Outside Experts

When conducting periodic reviews as provided herein, DP PTO may, but need not, use outside advisors. If outside experts are used, their use shall not relieve DP PTO of its responsibility for ensuring periodic reviews are conducted.