

South Middleton School District  
**ELEMENTARY PARENT-TEACHER ORGANIZATION**

**By-Laws**

Created 11/1/2011

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**ARTICLE ONE**

**Section 1.** Name of Organization. The name of this organization shall be the South Middleton Elementary Parent-Teacher Organization, abbreviated and sometimes referred to as S.M.P.T.O. This organization shall be non-commercial, non-sectarian, and non-partisan. No commercial enterprise and no candidate shall be endorsed by it. Neither the name of the organization, nor the name of its Officers, in their official capacities, shall be used in any connection with a commercial concern or with any partisan interest or for any purpose other than the regular work of the organization.

**Section 2.** Location of Registered Address. The location of the registered office of SMPTO is 805 Holly Pike, Mt. Holly Springs, Pennsylvania 17065, as stated in the Articles of Incorporation. The Executive Board may from time to time change the address of its registered office by duly adopted resolution and amend its Articles or file the appropriate statement with the Department of State. The address of Iron Forge Elementary School, 4 Academy Street, Suite 200, Boiling Springs, PA 17007 is used as the SMPTO's mailing address.

**ARTICLE TWO**

**Section 1.** Definition of Bylaws. These Bylaws constitute the code of rules adopted by SMPTO for the regulation and management of its affairs. The organization will follow established school policies and such school policies shall control in the event any provision of these Bylaws is in conflict with those policies.

**Section 2.** Purposes. Through conferences, committees, meetings, and projects, the purposes of SMPTO are:

- (a) To promote the welfare of children in their homes, in school and in the community.
- (b) To bring into closer relationship the home and the school, that parents and teachers may work co-operatively in the physical, mental, and social education of our children;
- (c) To work with the schools in South Middleton School District to provide quality education for all children;
- (d) To solicit parental feedback for consideration in making school policy.

### **ARTICLE THREE**

**Section 1.** Function of Executive Board.

(a) The business, property and affairs of SMPTO shall be managed and controlled under the direction of its Executive Board. All powers of SMPTO may be exercised by or under authority of the Executive Board. Members of the SMPTO may bring forth ideas for the organization to the Executive Board. The Executive Board will decide on the ideas and either move forward with them or bring them to the membership for a vote.

(b) The Executive Board shall establish procedures for operating SMPTO in furtherance of the charitable purposes set forth in the Articles of Incorporation, including but not limited to: (i) transacting necessary business in the intervals between SMPTO general meetings, (ii) approving the plans of work of the standing and special committees, (iii) creating standing rules and policies, (iv) preparing and submitting a budget to the membership, and (v) preparing reports and recommendations to the membership at the general meetings of the organization.

(c) The Executive Board shall have the power to acquire real and personal property by purchase, gift, grant, devise or bequest and to hold, own, accept and dispose of the same in furtherance of the purposes of the Foundation.

(d) Board Members shall serve without compensation.

**Section 2.** Number and Qualification of Executive Board Members.

(a) The Executive Board shall consist of not less than seven (7) nor more than fifteen (15) persons and shall include: (i) the Officers of SMPTO, (ii) the Principals of each school building in South Middleton School District or a representative appointed by such Principal(s), and (iii) additional members as the Executive Board shall determine from time to time. Any additional Board Members shall serve for the period of time set in writing by the Executive Board at the time the additional Board Member is appointed or elected.

(b) Each Board Member shall hold office until the occurrence of any of the following events:

- (i) Receipt by the Executive Board of the written resignation of such Board Member, executed by such Board Member or his or her duly authorized attorney-in-fact;
- (ii) His or her death or removal, with or without cause;
- (iii) The inability of a director to perform the duties of such Director, determined by a unanimous vote of the other Directors.
- (iv) The Board Member no longer holds a position as SMPTO Officer or building Principal, as the case may be.

**Section 3.** Vacancies on the Board. Any vacancy occurring on the Executive Board due to death, resignation, removal or disability during the term of a Board Member, and any Board Member position to be filled by reason of an increase in the number of Board Members, shall be filled by appointment by a majority of the remaining Board Members. Pending the filling of any vacancy on the Board, the remaining Board Members have authority to conduct the business and affairs of SMPTO. A new Board Member appointed to fill a vacancy will serve for the unexpired term of his or her predecessor in office.

**Section 4.** Annual Meeting. An annual meeting of the Executive Board will be held during the summer month of either June, July or August. The President will notify the Executive Board members of the time, place, and business to be transacted at the annual meeting at least fourteen (14) days before the meeting.

**Section 5.** Regular Meetings. Regular meetings of the Executive Board shall be held prior to the time in which the General Meeting of SMPTO is held. The Executive Board will vote on a time and place of this regular meeting at the first Executive Board meeting of the school year. The President will notify Executive Board members on a monthly basis the time, place, and business to be transacted at the next regular meeting.

**Section 6.** Special Meetings. Special meetings of the Executive Board may be called by the President or by a majority of the Board Members.

**Section 7.** Place of Directors' Meetings. Regular and special meetings of the Executive Board will be held at such place within or without the Commonwealth of Pennsylvania as the President of SMPTO designates and as agreed to by the other Board Members. Location of meetings to be held outside of CumberlandCounty must be approved by a majority of the Board.

**Section 8.** Notice of Meetings. The President shall mail, phone, or E-mail notice of all regular meetings to the Board Members at least seven (7) days prior to the meeting and of all special meetings to the Board Members at least two (2) days prior to the meeting, unless the date, time, and place have been previously fixed by vote of the Board. The failure of the President to provide notice in accordance with this section or in an otherwise lawful manner, shall give rise to the right to object to any of the business transacted at the meeting for which notice was improperly provided for a period of forty-five (45) days thereafter. (Comment: Failure to provide notice to the director is sufficient cause for the action to be rescinded.)

**Section 9.** Quorum. A majority of the Board Members in office shall be necessary to constitute a quorum for the transaction of business, and the acts of a majority of the Board Members present at a meeting at which a quorum is present shall constitute the acts of the Executive Board, unless a greater number is required under any other provision of these Bylaws. A Board member who dissents at a meeting from a decision of the majority of the

Board Members and thereafter files his or her dissent in writing with the Secretary of SMPTO shall be exonerated from all liability with respect to that particular decision and shall be held harmless from said liability by the non-dissenting Board Members.

#### **ARTICLE FOUR**

**Section 1.** Member Qualifications. Membership in SMPTO shall be limited to persons who are interested in the objectives of the organization, who are willing to uphold its policies and subscribe to its Bylaws, and who are:

- (a) An interested parent, guardian, or other adult standing in loco parentis for a student at the W.G. Rice Elementary School and/or the Iron Forge Educational Center (I.F.E.C.); or
- (b) A principal(s) and/or teacher(s) employed at Rice or Iron Forge.

**Section 3.** Member Actions. Members may bring forth ideas for the organization to the Executive Board to decide upon. The Executive Board may bring ideas to the membership for voting purposes.

**Section 2.** Membership Dues. Dues, if any, will be established annually by the Executive Board. If dues are charged, a Member must have paid his or her dues at least 14 calendar days before a meeting to be considered a Member in good standing with voting rights for purposes of that meeting.

#### **ARTICLE FIVE**

**Section 1:** Roster of Officers. The Officers of SMPTO shall be a President, a Vice-President(s) representing W.G. Rice Elementary, a Vice-President(s) representing Iron Forge Educational Center, a Secretary and a Treasurer.

**Section 2:** Nominations and Elections. Officer elections will be held at the second-to-last regular Executive Board meeting prior to the end of the school year. The nominating committee shall select a candidate for each office and present the slate at a meeting held one month prior to the elections. At that meeting, nominations may also be made from the floor. Voting shall be by voice vote if a slate is presented. If more than one person is running for an office, a ballot vote shall be taken. The consent of each candidate must be obtained before his or her name is placed on the ballot. The elections for the President and Vice President(s) of W.G. Rice Elementary will be held on even number years. The elections for the Vice President(s) of Iron Forge Educational Center, Secretary, and Treasurer will be held on odd number years. This will provide continuity to the Executive Board. All Officers shall deliver to their successors all official materials no later than two (2) weeks following the last day of the school year. All Officers shall assume their official duties as of the last day of the school year.

**Section 3.** Eligibility. Members are eligible for office if they are Members in good standing at least 14 calendar days before the nominating committee presents the slate. Members need to have the appropriate school clearances completed and have had some participation in previous S.M.P.T.O. activities. Members eligible for office should have a child in either W.G. Rice Elementary School and/or Iron Forge Educational Center during part of the office term.

**Section 4.** President. The President shall preside over meetings of the organization and Executive Board, serve as the primary contact for the building Principals, represent the organization at meetings outside the organization, serve as an ex officio member of all committees except the nominating committee, approve, along with the building Principals, all letters and memoranda from the S.M.P.T.O. prior to publishing same, coordinate the work of all the Officers and committees so that the purpose of the organization is served, and perform all other duties as may be prescribed in these by-laws or assigned to him or her by the organization or Executive Board. The President will ensure the maintenance of the SMPTO website and its other social media sites by performing updates or by assigning the responsibility for updating these sites to a board member with current knowledge on how these sites work.

**Section 5.** Vice President(s), W.G. Rice Elementary. The Vice President(s) representing W.G. Rice Elementary shall act as an aide to the President and shall perform the duties of the President in his or her absence, chair the May Fair, and perform all other duties as may be assigned by the organization or the Executive Board. This Vice President(s) shall be responsible for enforcing the by-laws at any S.M.P.T.O. function. If this Vice President(s) is unable to perform certain duties of this office, the Executive Board, through consensus vote, will appoint an organizational Member to perform said duties.

**Section 6.** Vice President(s), Iron Forge Educational Center. The Vice President(s) representing Iron Forge Educational Center shall act as a liaison between the S.M.P.T.O. and Iron Forge Educational Center, chair the Halloween Party, and perform all other duties assigned by the organization or the Executive Board. If this Vice President(s) is unable to perform certain duties of this office, the Executive Board, through consensus vote, will appoint an organizational member to perform said duties.

**Section 7.** Secretary. The Secretary shall keep a correct record of all meetings of this organization, and of the Executive Board, take and record minutes, prepare the agenda, handle correspondence, and send notices of the meetings to the membership. The secretary also keeps a copy of the minute's book, by-laws, rules and membership list, and any other necessary supplies, and bring them to meetings. The secretary shall keep an active file of all records and correspondence pertaining to S.M.P.T.O. These files will be retained for three years in the W.G. Rice office file in the safe and in electronic form in the W.G. Rice Elementary school's scanned documents. Minutes of the General Membership meetings shall be posted in both buildings and on the S.M.P.T.O. website.

**Section 8.** Treasurer. The Treasurer will have custody of all funds of the organization and shall keep an accurate record of all receipts and expenditures. The Treasurer shall pay out funds, in accordance with the budget adopted by the organization or as authorized by the executive board. The Treasurer shall present a report of accounts at every meeting of the organization and at other times of the year when requested by the executive board, and make a full report at the end of the year. The Treasurer's reports and records shall be kept on file for seven (7) years, and located in the basement at W.G. Rice Elementary school. An electronic copy of these reports will be kept in "cloud" storage at onedrive.com.

**Section 9.** Terms of Office. Officers are elected for two (2) years and may serve no more than three (3) consecutive terms in the same office. Each person elected shall hold only one office at a time. If there are no candidates for an office, the Executive Board shall vote to amend the number of consecutive terms an Officer can serve for that position if the current officer is willing to serve again. If an officer cannot fulfill his or her term, the Executive Board will appoint an organizational member in good standing as a replacement to finish out the term. This position will then be filled through the election process at the next appropriate election.

**Section 10.** Vacancies. Any vacancy occurring in an Officer position due to death, resignation, removal or disability during the term of an Officer shall be filled by appointment by a majority of the Board Members. Pending the filling of any Officer vacancy, the remaining Officer shall have authority to conduct the business and affairs of SMPTO. A new Officer appointed to fill a vacancy will serve for the unexpired term of his or her predecessor in office.

**Section 11.** Removal from Office. Officers can be removed from office with or without cause by a two-thirds vote of those present (assuming a quorum) at a regular meeting where previous notice has been given.

**Section 12.** Other Officers. SMPTO may have such other officers, agents, representatives and employees as the Executive Board may deem necessary or convenient. The SMPTO Executive Board shall determine the authority and duties of each Officer, agent, representative or employee, if not otherwise indicated in these By-laws.

**Section 13.** Contracts. All contracts, instruments or undertakings to be executed by SMPTO shall be reviewed by appropriate counsel before execution by SMPTO. All contracts, instruments or undertakings will be signed by the President and the Treasurer.

## ARTICLE SIX

**Section 1.** Standing Committees. SMPTO may have the following standing committees:

- (a) Teacher/Staff Appreciation
- (b) May Fair (chairperson is S.M.P.T.O. Vice President of W.G. Rice Elementary)
- (c) Membership
- (d) Fall Fundraising-Bubblethon
- (e) Book fairs (W.G. Rice Elementary and Iron Forge Educational Center)
- (f) Spirit Wear (Gear)
- (g) Newsletter/Public Relations
- (h) I.F.E.C. Halloween Party (chairperson is S.M.P.T.O. Vice President of Iron Forge Educational Center)
- (i) Secret Santa Shop
- (j) Breakfast with Santa
- (k) Groovy Movies
- (l) Walking Club
- (m) Nominating
- (n) Auditing

**Section 2.** Committee Membership. Committees may consist of members and Board Members, with the President acting as an ex officio member of all committees. A member can serve on a committee for up to three (3) years unless otherwise decided by the Executive Board.

**Section 3.** Committee Chairperson. The Executive Board will ask for volunteers for the committee chairperson. If no volunteers step forward, the Executive Board will appoint a chairperson.

**Section 4.** Committee Meetings. Committees will meet on an as-needed basis as determined by the committee chairperson. The chairperson will notify committee members of the time, place, and business to be transacted at the meeting at least fourteen (14) days prior to the meeting.

**Section 5.** Special Committees. Special committees shall be created by the Executive Board from time to time as may be required to promote the objectives and interests of SMPTO. The chairperson of each special committee shall be appointed by the Executive Board and his or her term shall be for one (1) year. The chairperson may serve an unlimited number of consecutive terms.

**Section 6.** Committee Authority. The Executive Board will give the committee chairperson guidelines and time frame for the committee work to be completed. The chairperson of each committee shall present plans of work to the Executive Board within determined time frame and no committee work shall be undertaken without the approval of the Executive Board. If the committee is unable to complete the work within the time frame or has difficulty following the Executive Board's guidelines, the committee chairperson will report this information to the Executive Board. The Executive Board will then decide how to resolve the matter.

## ARTICLE SEVEN

**Section 1.** General Meetings. The general membership meetings of the organization shall be held on a monthly basis, at a time and place determined by the Executive Board. The Executive Board will announce the general meeting time and place at the first general meeting of the school year. Notice of the general meetings shall be announced at least seven (7) days prior to conducting the meeting by the Secretary. Meetings will be announced by posting notices on the PTO bulletin boards in each school building, sending flyers home with the students, posted on the S.M.P.T.O. website, and/or other approved social media. The announcements will include time, place and business to be transacted at the meeting.

**Section 2.** Annual Meeting. An annual meeting of the general membership will be held during the first month of school. The Secretary will notify members of the time, place, and business to be transacted at the annual meeting at least fourteen (14) days before the meeting.

**Section 3.** General Meeting Agenda. The business transacted at a general meeting of the organization shall contain the agenda items here given:

- (a) Call to Order- The presiding officer call the meeting to order.
- (b) Approval of the Minutes- The minutes of the previous meeting are presented by the secretary, or appointed member. The presiding officer declares the minutes "approved as read", or "approved as corrected" if corrections have been made.
- (c) Treasurer's Report- Copies of the report are made available to all in attendance. The report is referred to for Board approval.
- (d) Reading of Pertinent Correspondence- The secretary reads notes, letters, and correspondences of general interest to the organization.
- (e) Committee Reports- Committee reports are made available as necessary.
- (f) Old Business- Any business postponed from previous meeting.
- (g) New Business- New business includes the consideration and disposal of communications and motions calling for action by the organization. These are now presented, followed by discussion and actions to be taken.

(h) Announcements- Dates of next meetings, and other information of interest may be presented. Guest speakers, refreshments may be introduced.

(i) Open Floor/Miscellaneous- Members are given a chance to present appropriate topics for organizational discussion.

(j) Adjournment- The President, if chooses, may use the general consent motion to adjourn. "If there's no further business, we shall adjourn." Pause after this statement, before adding "we are adjourned!" Business sessions should not run into the time set for special guest speakers.

**Section 4:** Special Meetings. Special meetings may be called by the President, any two Board Members, or five general members upon submitting a written request to the Secretary. Notice of special meetings shall be sent to the members at least four (4) days prior to the meeting, by mail, telephone, or email.

**Section 5:** Quorum. Then (10) members of the organization shall be necessary to constitute a quorum for the transaction of business, and the acts of a majority of the members present at a meeting at which a quorum is present shall constitute the acts of the members, unless a greater number is required under any other provision of these Bylaws. A member who dissents at a meeting from a decision of the majority of the members and thereafter files his or her dissent in writing with the Secretary of SMPTO shall be exonerated from all liability with respect to that particular decision and shall be held harmless from said liability by the non-dissenting members.

## ARTICLE EIGHT

**Section 1.** Budget. A tentative budget shall be drafted in the summer of each school year and approved by a majority vote of the members present at the first fall meeting of the organization. The Executive Board will place the amount of money equal to 3 months of the budget in a savings account, when possible. The Executive Board will make it a priority, when possible, to replace any money withdrawn from this savings account to return the account to the value of 3 months of the budget.

**Section 2.** Financial Records. The Treasurer shall keep accurate records of any disbursements, income, bank account information, and tax filings. At each Executive Board meeting, the Treasurer shall present the organization's expenses and income from the most recently completed month. At the Executive Board meeting, a monthly bank reconciliation report will be presented by Treasurer and reviewed and approved by an officer who does not have access to the organization's bank accounts or check-signing ability.

**Section 3.** Authorized Signatures. Two authorized signatures shall be required on each check over the amount of \$200. Authorized signers shall be the President and Treasurer.

**Section 4.** Annual Audit. The Treasurer shall prepare a financial statement at the end of each school year, to be reviewed by the Audit Committee and/or a certified public accountant. The approved financial statement and the organization's tax filings shall be kept on file for seven (7) years, and located in the basement at W.G. Rice Elementary school. An electronic copy of these reports will be kept in "cloud" storage at onedrive.com. The tax filing forms (IRS Form 990 or 990 EZ) for the past three (3) years and the original IRS Form 1023 will be made available for public review when requested.

**Section 5.** Fiscal Year. The fiscal year shall coordinate with the school year, beginning July 1 and ending June 30.



## ARTICLE NINE

**Section 1.** Rules. Robert's Rules of Order shall govern meetings when such rules are not in conflict with the organization's Bylaws. Standing Rules may be approved by the Executive Board, and the Secretary shall keep a record of the standing rules for future reference.

**Section 2.** Dissolution. The organization may be dissolved no earlier than 14 days following the affirmative vote of at least two-thirds of the members present at a meeting at which a quorum is present. Upon the dissolution of the organization, any remaining funds should be used to pay any outstanding bills, and, with the membership's approval, spent for the benefit of the school.

**Section 3.** Bylaw Amendments. These bylaws may be amended at any regular or special meeting, providing that sufficient notice was given prior to meeting in a form and within the timeframe otherwise stated in these bylaws for such notice. Amendments will be approved by an affirmative vote of at least two-thirds of those members present at a meeting at which a quorum is present.

**Section 4.** Bylaw Review. The organization's bylaws will be reviewed every two (2) years by the Executive Board. The bylaws may be reviewed at an earlier time if necessary.

## CONFLICT OF INTEREST POLICY

**Section 1.** Purpose. The purpose of the conflict of interest policy is to protect this tax-exempt organization's interest when it is contemplating entering into a transaction or arrangement that might benefit the private interest of an officer or Board Member of the organization or might result in a possible excess benefit. This policy is intended to supplement but not replace any applicable state and federal laws governing conflict of interest applicable to nonprofit and charitable organizations.

**Section 2.** Definitions.

(a) *Interested Person.* Any person who is a Board Member, Officer, or member of a committee with executive board-delegated powers who also has a direct or indirect Financial Interest, as defined below.

(b) *Financial Interest.* A person has a Financial Interest if the person has, directly or indirectly, through business, investment, or family:

(i) An ownership or investment interest in any entity with which the organization has a transaction or arrangement;

(ii) A compensation arrangement with the organization or with any entity or individual with which the organization has a transaction or arrangement; or

(iii) A potential ownership or investment interest in, or compensation arrangement with, any entity or individual with which the organization is negotiating a transaction or arrangement. "Compensation" includes direct and indirect remuneration as well as gifts or favors that are not insubstantial.

A Financial Interest is not necessarily a conflict of interest. Under Section 3(b) herein, a person who has a Financial Interest may have a conflict of interest only if the Executive Board or committee, as applicable, decides that a conflict of interest exists.

**Section 3.** Procedures.

(a) *Duty to Disclose.* In connection with any actual or possible conflict of interest, an Interested Person must disclose the existence of the Financial Interest and be given the opportunity to disclose all material facts to the Executive Board and members of committees with executive board-delegated powers who are considering the proposed transaction or arrangement.

(b) *Determining Whether a Conflict of Interest Exists.* After disclosure of the Financial Interest and all material facts, and after any discussion with the Interested Person, he or she shall leave the Executive Board or committee meeting while the determination of a conflict of interest is discussed and voted upon. The remaining Board or committee members shall decide whether a conflict of interest exists.

(c) *Procedures for Addressing the Conflict of Interest.*

(i) An interested person may make a presentation at the executive board or committee meeting, but after the presentation, he/she shall leave the meeting during the discussion of, and the vote on, the transaction or arrangement involving the possible conflict of interest.

(ii) The chairperson of the executive board or committee shall, if appropriate, appoint a disinterested person or committee to investigate alternatives to the proposed transaction or arrangement.

(iii) After exercising due diligence, the executive board 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.

(iv) If a more advantageous transaction or arrangement is not reasonably possible under circumstances not producing a conflict of interest, the executive board or committee shall determine by a majority vote of the disinterested directors whether the transaction or arrangement is in the organizations' 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.

(d) *Violations of the Conflict of Interest Policy.*

(i) If the executive board 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.

(ii) If, after hearing the member's response and after making further investigation as warranted by the circumstances, the executive board or committee determines that the member has failed to disclose an actual or possible conflict of interest, it shall take appropriate disciplinary and corrective action.

**Section 4.** Records of Proceedings. The minutes of the Executive Board 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 decision to be made; the nature of the Financial Interest; any action taken to determine whether a conflict of interest was present; and the Executive Board's or committee'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 connection with the proceedings.

**Section 5.** Compensation.

(a) A voting member of the Executive Board who receives compensation, directly or indirectly, from the organization 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 the organization for services is precluded from voting on matters pertaining to that member's compensation.

(c) No voting member of the executive board or any committee whose jurisdiction includes compensation matters and who receives compensation, directly or indirectly, from the organization, either individually or collectively, is prohibited from providing information to any committee regarding compensation.

**Section 6. Annual Statements.** Each Board Member, Officer, and member of a committee with Executive Board-delegated powers shall annually sign a statement which affirms that such person:

- Has received a copy of the conflict of interest policy;
- Has read and understood the policy;
- Has agreed to comply with the policy; and
- Understands that the organization is charitable and that in order to maintain its federal tax exempt status it must engage primarily in activities which accomplish one or more of its tax-exempt purposes.

**Section 7. Periodic Reviews.** To ensure that the organization 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. The periodic reviews shall, at a minimum, include the following subjects:

(a) Whether compensation arrangements and benefits are reasonable, are based on competent survey information, and are the result of arm's length bargaining.

(b) Whether partnerships, joint ventures, and arrangements with management organizations conform to the organization'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 an excess benefit transaction.

**Section 8. Use of Outside Experts.** When conducting the periodic reviews as provided for in Section 7, the organization may, but need not, use outside advisers. If outside experts are used, their use shall not relieve the Executive Board of its responsibility for ensuring that periodic reviews are conducted.

These by-laws are submitted by the S.M.P.T.O. Executive Board and were approved at a general meeting of the South Middleton Elementary Parent/Teacher Organization on:

(Date approved) 04/15/2018

Melissa A. Barnhart  
(Signature of the Secretary)