# Brussels American School Parent –Teacher-Student Organization Bylaws, 2008

## **ARTICLE 1 Organization Name and Purpose**

<u>Section 1.</u> The name of this association is the Brussels American School Parent-Teacher-Student Organization (BAS PTSO).

<u>Section 2.</u> The location of the BAS PTSO is at Brussels American School, Sterrebeek, postal code 1933, Belgium.

**Section 3.** The BAS PTSO is a self-sustaining, nonprofit, private organization.

**Section 4.** The mission of the BAS PTSO is:

- a. To promote the welfare of BAS students at home, in school, and in the community.
- b. To promote cooperation among parents, teachers, and students in the education and development of BAS students.
- c. To develop united efforts between educators and the general public that will promote opportunities for positive physical, mental, social, and emotional development of all BAS students.
- d. To enhance BAS students through volunteer service, programming events, and charitable support as well as by hosting community events which enrich BAS students and their families.
- <u>Section 5.</u> The organization is organized exclusively for the charitable, scientific, and 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.

Section 6. These Bylaws, as from time to time amended, comprise its articles of organization and are the equivalent of a Constitution and Bylaws as those terms are used in pertinent directives. These supersede any previous articles and become effective following the close of the meeting at which they are adopted and pending United States Army Garrison, Brussels, Command approval.

## **ARTICLE 2 Statements Required by USAREUR Command**

- <u>Section 1.</u> The Commander, United States Army Garrison (USAG) Brussels or his Designee is the approving authority for permission to operate at United States Army Installation Brussels American School. The Commander, USAG Benelux/80th Area Support Group (NSSG) is the approval authority for private organizations to operate on United States installations in the BENELUX. These bylaws (and any amendments) upon approval by the USAG and NSSG constitute authority to operate the BAS PTSO at BAS in accordance with the appropriate service regulations concerning "Private Organizations."
- <u>Section 2.</u> This organization is established according to Army Regulation 210-22 Private Organizations on Department of the Army Installations. (22 October 2001), US Army Europe Reg. 210-22 Private Organization and Fundraising Policy (2 December 2003), and AR 600-29 (1 June 2001). Note 1.
- "1-1a Purpose. This regulation establishes policy, procedures, and responsibilities for operating private organizations (POs) operating on Army installations. For the purpose of this regulation, private organizations are self-sustaining and non-Federal entities, incorporated or unincorporated, which are operated on Department of Defense (DOD) installations with written consent of the installation commander." Note 1.
- "1-5d General principles. Private organizations are not part of the military, so they will receive only limited Government supervision. The loan of government resources does not create a government obligation or liability for PO activities." Note 1.
- "1-5g General principles. Neither the Federal Government nor its Nonappropriated Fund Instrumentalities (NAFIs) have any vested interest in the assets of a PO. Neither the Government nor its NAFIs will make any claim to PO assets or incur or assume any obligation of a PO." Note 1.
- "2-2 Recreational and educational POs. Private Organizations operating as bona fide extensions of Appropriated Funds (APF) or Nonappropriated Funds (NAF) recreational or educational activities need not fulfill the procedural requirements of paragraph 2-1, although they are subject to all other provisions of this regulation." Note 1.
- "3-7a Membership practices. Organizations will not unlawfully deny membership, unlawfully exclude from participation, or otherwise subject to unlawful discrimination, any person because of race, color, creed, sex, disability, or national origin." Note 1.

## **ARTICLE 3 Functions, Activities, and Operating Procedure**

<u>Section 1.</u> Each school year the BAS PTSO shall generate a calendar of events, to include both programming and fundraising events that will support the mission and purpose of the PTSO as outlined in these Bylaws.

<u>Section 2.</u> The BAS PTSO endorses the existence of the D.A.R.E. Program at BAS. D.A.R.E. is a police officer-led series of classroom lessons that teaches children from kindergarten through 12th grade how to resist peer pressure and live productive drug and violence-free lives.

<u>Section 3.</u> The BAS PTSO serves as the chartering organization for the Boy Scouts of America Program at BAS. The Boy Scouts is a self-supporting organization operating under the rules and guidelines of the Boy Scouts of America parent organization.

<u>Section 4.</u> The BAS PTSO shall endeavor to provide a pool of volunteers willing to work alongside BAS teachers and staff in order to provide BAS students with an enriched school environment.

<u>Section 5.</u> The BAS PTSO shall fundraise (through, but not limited to: bake sales, refreshment sales, bazaar, multiple food operations, attractions, merchandise sales, etc.) in order to generate money for scholarship(s), school programs, teacher, student, and administration hospitality, and for funding monetary requests that would normally be unattainable through The Department of Defense Education Activity (DODEA) budgets.

**Section 6.** All generated income and expenditures must directly support the mission and purpose of the BAS PTSO as outlined in these Bylaws.

<u>Section 7.</u> The BAS PTSO fiscal year shall begin July 1 and end June 30. Outgoing/incoming BAS PTSO officers shall facilitate a smooth turnover period during the transitional month of June.

<u>Section 8.</u> Annual Bylaws revision and renewal: the BAS PTSO Executive Committee shall review the Bylaws bi-annually. If revisions are deemed necessary and have gained approval by a two-thirds majority vote of the BAS PTSO Executive Committee, then all revised Bylaws shall be brought before the BAS PTSO Membership (see Section 9 below,) Bylaws amendment(s) shall be made, two revised copies, duly signed and dated by the president and secretary, shall accompany a bi-annual renewal request. Renewal of permission to operate as an Educational Private Organization (EPO) on a military installation is made every two years, pursuant to AR 210-22 or current US Army regulations. The president shall forward this request to the approving authority 30 days before expiration of previous authority.

<u>Section 9.</u> Amendment of Bylaws: these Bylaws may be adopted or amended by a two-thirds majority vote of the BAS PTSO Full Members present at any publicly announced BAS PTSO business meeting, then submitted to Commander, USAG for EPO approval.

<u>Section 10.</u> Rescission: on approval of these Bylaws by a two-thirds majority vote of the BAS PTSO Full Members present at a publicly announced business meeting, all previously published By-laws are rescinded.

# **ARTICLE 4 Membership**

<u>Section 1.</u> The BAS PTSO fully supports the USAREUR policy AR 210-22 on equal opportunity and will not discriminate in membership eligibility on the basis of race, color, creed, sex, disability, or national origin.

<u>Section 2.</u> Persons eligible for Full Membership are current faculty or staff members (to include a USAG School Liaison Officer), full time students, parents or guardians of children currently attending BAS as full time students. Full Members shall have the right to participate in general business meetings. Only Full Members of adult age shall have the right to vote, hold elective office and serve by appointment as a PTSO Committee Chair. The BAS PTSO Student Representative, regardless of age, shall have the right to vote in all matters before the board provided he/she is a full member of the BAS PTSO.

<u>Section 3.</u> Other persons not listed in Section 2 who wish to be members of the BAS PTSO are to be known as Associate Members. Associate Members shall have the right to participate in called business meetings, but shall not have the right to vote, may not hold Elective Office, nor may they serve by appointment as a Committee Chair.

<u>Section 4.</u> The BAS PTSO shall conduct an annual enrollment of Members at the beginning of each school year through 1 December. Individuals new to the BAS community may join BAS PTSO within 60 days of student enrollment at BAS.

<u>Section 5.</u> Each member of the BAS PTSO shall pay annual dues as established by the previous year's BAS PTSO Executive Committee of Elected Officers. Such Membership dues are payable to the BAS PTSO at the time of joining the Membership. If an eligible person (as outlined in sections 2 and 3 above) begins at BAS during the second semester, such annual dues may be prorated. There shall be no refund of dues upon any Member's withdrawal.

<u>Section 6.</u> All BAS PTSO Full and Associate Members, in accordance with Host Nation laws, may be personally liable to all creditors if organization assets are insufficient to discharge all liabilities.

# **ARTICLE 5 Elected Officers and Governing Body**

**Section 1.** Each Elected Officer of this organization shall be a current adult aged Full Member of the BAS PTSO.

<u>Section 2.</u> The Executive Committee, consisting of the Elected Officers, Faculty Representatives, and the Student Representative shall meet as necessary in addition to publicly announced BAS PTSO business meetings.

<u>Section 3.</u> The Executive Committee shall consist of nine officers:

President

**First Vice President** 

Vice President, Ways and Means

Vice President, Programming

Vice President, Middle-School/High-School Faculty Representative

**Vice President, Elementary School Faculty Representative** 

Secretary

Treasurer

### **Student Representative**

- a. The President, First Vice President, Vice President-Ways and Means, Vice President-Programming, Secretary, and Treasurer shall be Full Members of BAS PTSO, be nominated by and chosen from Full Members of the Membership.
- b. The Vice President-Middle School/High School Faculty Representative and Vice President-Elementary School Faculty Representative shall be Full Members of the BAS PTSO, be nominated by and chosen from the specified school's faculty.
- c. Following the BAS Student Council Association's election process, a high school student enrolled in Brussels American School will be appointed to the position of BAS PTSO Student Representative. This Student Representative must be a Full Member of the BAS PTSO.

Section 4. No elected individual is eligible to serve more than two consecutive terms in the same BAS PTSO office. A term of elected office shall be considered equal in duration as the BAS PTSO fiscal year (detailed in Article 3, Section 7.)

<u>Section 5.</u> If circumstances cause an Elected Officer to become an Associate Member during their term, she/he shall be allowed to complete her/his term of office accordingly.

<u>Section 6.</u> Advisor to the BAS PTSO shall be either the current BAS Principal or Vice Principal. The Advisor voluntarily serves as neutral member of the BAS PTSO Executive Committee of Elected Officers, without the benefit of voting.

<u>Section 7.</u> The Executive Committee must have at least two thirds of its officers present for a quorum. A quorum is necessary to transact all business of the Executive Committee of Elected Officers.

<u>Section 8.</u> The Executive Committee may invite Chairs of Standing and/or Special Committees and/or special project leaders to Executive Committee meetings in order to address specific issues.

Section 9. The BAS PTSO Executive Committee of Elected Officers...

- a. Shall create an operating budget, to be approved by two-thirds majority vote of BAS PTSO Full Members present at a publicly announced BAS PTSO business meeting.
- b. Shall create a calendar of events, to be approved by two-thirds majority vote of BAS PTSO members present at a publicly announced BAS PTSO business meeting.
- c. Shall appoint and/or dismiss by two-thirds majority vote of the BAS PTSO Executive Committee of Elected Officers all Standing Committee and/or Special Committee Chairs, (as defined in Article 8.)
- d. Shall transact necessary business in the intervals between publicly announced BAS PTSO business meetings.
- e. Shall report at publicly announced BAS PTSO meetings.
- f. Shall select an auditor as detailed in Article 6, Section 6.
- g. May ask for an audit of the organization's assets at any time.
- h. Shall review and update the scholarship application, scholarship criteria, and monetary award process each year in conjunction with the Scholarship Committee.

Section 10. Meetings of the BAS PTSO Executive Committee of Elected Officers may be held during the year as necessary at a time to be fixed by the BAS PTSO Executive Committee.

#### **ARTICLE 6 Duties of Officers Comprising the Executive Committee**

## Section 1. President

- a. Shall be the chief executive of the BAS PTSO and shall act as its official representative.
- b. Shall preside at all publicly announced meetings of BAS PTSO business.
- c. Shall appoint and/or dismiss any Standing or Special Committee Chairpersons provided that the appointment/dismissal is consistent with the needs of the BAS PTSO. These appointments/dismissals must be approved by two-thirds majority vote of the BAS PTSO Executive Committee of Elected Officers.
- d. Shall appoint a parliamentarian, as deemed necessary by a two-thirds majority vote of the BAS PTSO Executive Committee of Elected Officers.
- e. Shall be an ex officio member of all BAS PTSO Committees.
- f. Shall work with the secretary to prepare an agenda for each publicly announced BAS PTSO business meeting and distribute this agenda no later than 3 days prior to the meeting.
- g. Shall maintain the BAS PTSO calendar of events and submit it to the BAS Administration.
- h. Shall initiate the annual review of these Bylaws as deemed necessary under AR 210-22 EPO requirements.
- i. Shall initiate a request of the BAS PTSO Executive Committee of Elected Officers, Standing Committee Chairs, and Special Committee Chairs to review their job descriptions and update or revise them accordingly.

#### Section 2. First Vice President

- a. Shall attend all publicly announced meetings of BAS PTSO business.
- b. Shall assume the presidency if the president is unable to complete a full term of office.
- c. Shall act as an aide to the president and represent the president upon request.
- d. Shall perform the duties of the secretary in her/his absence.
- e. Shall coordinate and/or serve as ex officio member of committees as determined by the president.
- f. Shall coordinate with the BAS webmaster to edit and update the PTSO homepage.

## Section 3. Vice President, Ways and Means

a. Shall attend all publicly announced meetings of BAS PTSO business.

- b. Shall oversee all activities and committees involving fund raising, except Membership.
- c. Shall perform the duties of the treasurer in her/his absence.
- d. Shall act as an aide to the president and/or first vice president, representing either person upon request.

## Section 4. Vice President, Programming

- a. Shall attend all publicly announced meetings of BAS PTSO business.
- b. Shall oversee all activities and committees involving programs, presentations, enrichment activities and/or social events.
- c. Shall serve as charter representative for the Boy Scouts of America.
- d. Shall act as an aide to the president and/or first vice president, representing either person upon request.

### Section 5. Vice President, Middle/High School Faculty Representative

- a. Shall be chosen from the middle or high school faculty.
- b. Shall act as the liaison regarding all matters between BAS PTSO and middle school /high school faculty and students.
- c. Shall attend all publicly announced meetings of BAS PTSO business.

Section 6. Vice President, Elementary School Faculty Representative

- a. Shall be chosen from the elementary faculty.
- b. Shall act as the liaison regarding all matters between BAS PTSO and elementary school faculty and students.
- c. Shall attend all publicly announced meetings of BAS PTSO business.

# Section 7. Secretary

- a. Shall be the custodian of all BAS PTSO permanent records.
- b. Shall maintain a record of all BAS PTSO activity in hard copy or electronic format for the current school year. This record shall include but is not limited to: the Bylaws, job descriptions, meeting agendas, meeting minutes, the budget, calendar of events, after action reports, reports turned in by all Committee Chairs, publicity flyers or handouts, a record of BAS' "Daily Bulletin" and bi-monthly "Parent News-Letter" articles, the BAS PTSO Student Directory, a BAS PTSO Board Roster, and all BAS PTSO correspondence.

- c. Shall notify Members of upcoming functions and meetings within a reasonable amount of time.
- d. Shall attend all publicly announced meetings of BAS PTSO business.
- e. Shall work with the president to prepare an agenda for each publicly announced BAS PTSO business meeting and distribute this agenda no later than 3 days prior to the meeting.
- f. Shall keep an accurate record of all meetings. Minutes of each meeting shall be made available to the public on the school website.
- g. Shall distribute the minutes no later than 3 days prior to the next publicly announced business meeting. The secretary shall be prepared to present meeting minutes when requested and shall also bring photocopies of the recent minutes to each publicly announced meeting for BAS PTSO Members.
- h. Shall request, collect, copy, and distribute all reports as necessary.
- i. Shall post a copy of the recently approved meeting minutes and calendar of events on the BAS bulletin board.
- j. Shall be responsible for all BAS PTSO correspondence, with the president's approval.
- k. Shall forward on a routine basis (not less than annually) copies of approved BAS PTSO meeting minutes, financial statements, roster of officers, copy of the audit report and any major changes in PO data to the Commander, USAG as outlined in AR 210-22 para 2-1c(1) and AE 210-22 para 2-1c,d.

## Section 8. Treasurer

- a. Shall attend all publicly announced meetings of BAS PTSO business.
- b. Shall be bonded in accordance with Article 11.
- c. Shall comply with the accounting requirements of applicable military directives of an EPO on an Army installation as well as any accounting requirements applicable regarding the BAS PTSO's status as a non-profit, US tax-exempt organization.
- d. Shall prepare a standard operating procedure (SOP) describing the accounting system used by the organization and maintain a permanent file for reference and inspection.
- e. Shall maintain one bank account with an American financial institution that is federally insured for deposits up to \$100,000. This account shall have a minimum of three signatures on file, including the treasurer's signature, the president's signature and the 1st Vice President Ways and Means.
- f. Shall maintain in conjunction with the Property Manager an inventory of all BAS PTSO property for net worth purposes.
- g. Shall prepare and submit all required US and/or Belgian financial documents.

- h. Shall receive and collect all monies due the organization and shall act as the custodian of all funds in order to keep a full and accurate account of receipts and expenditures.
- i. Shall make disbursements in accordance with the budget as directed by the BAS PTSO Executive Committee of Elected Officers or in accordance with any motions carried by the BAS PTSO Membership.
- j. Shall disperse money using checks or electronic fund transfers.
- k. Shall ensure that a minimum unobligated balance of \$2,000 is available at the end of the fiscal year to start the new fiscal year.
- I. Shall present a financial statement at every publicly announced BAS PTSO business meeting. This financial statement will also be made available to the USAG approving authority as well as be posted on the BAS bulletin board and/or website.
- m. At the beginning of the BAS second semester, the treasurer shall review and present the status of the current budget.
- n. Shall be audited annually and/or upon change of treasurer and/or at special request by the BAS PTSO Executive Committee of Elected Officers.
- o. Shall submit the financial records for audit upon change of treasurer or at a minimum every two years in accordance with AR 210-22 para 3-3. The audit must be performed by an appointed committee of three BAS PTSO members who do not hold officer or a qualified auditor.

#### Section 9. Student Representative

- a. Shall attend all publicly announced meetings of BAS PTSO business.
- b. Shall act as a liaison between the BAS PTSO and the BAS Student Council Association concerning all student related matters and shall inform the grade level (elementary/middle/high schools') Student Councils concerning all relevant BAS PTSO business in the interests of the entire BAS student body.

Section 10. Continuity Materials: all Elected Officers shall maintain continuity materials for their position. These materials shall include any necessary instructions, descriptions of activities, contact information, supply resources, expenses, and any other information required to successfully hold elected office. These materials shall be maintained during the elected officer's tenure, and then passed to their replacements when the new officers are elected. If no new officer has been elected, then the BAS PTSO Executive Committee of Elected Officers, as it exists, shall retain the continuity material until that BAS PTSO Elected Officer is determined.

#### **ARTICLE 7 Elections and Voting**

Section 1. Any adult aged Full Member of the BAS PTSO may be elected to the Executive Committee.

<u>Section 2.</u> During the nomination process in the spring of each school year, a Nomination Committee will be established and shall provide for the upcoming school year a slate of six (6) officers: President, First Vice President, Vice President-Ways and Means, Vice President-Programming, Secretary, and Treasurer.

<u>Section 3.</u> The Vice President, Middle-School/High-School Faculty Representative, Vice President Elementary School Faculty Representative, and Student Council Representative will be nominated and chosen as stated in Article 5 Section 3b and 3c.

<u>Section 4.</u> The Nomination Committee shall be comprised of the BAS PTSO advisor, any outgoing BAS PTSO Executive Committee Members and/or any Full Members of the BAS PTSO.

- a. The Nomination Committee shall elect both their chairperson and the head teller in the election.
- b. The Nominating Committee shall nominate a minimum of one candidate for each elective office whenever possible.
- c. The Nominating Committee shall select specific dates for the opening and closing of nominations; for the beginning and end of the election. These dates will be included on the BAS PTSO calendar and announced in April of the current school year. If possible, the entire election process shall be completed by May of the current school year.
- d. The Nominating Committee may extend an invitation to an outside, neutral third party to act as an additional advisor during the nomination process.
- <u>Section 5.</u> A request for nominations shall be made in the BAS school newsletter(s,) in any other weekly or daily school bulletins, and via special notice to the BAS PTSO Membership database of Full Members.
- <u>Section 6.</u> A potential nominee's name will be accepted into nomination only if that person does not object and said person will submit her/his written consent to nomination.
- <u>Section 7.</u> The election will be by majority vote of BAS PTSO Full Members present at the specified business meeting in the spring of the school year.
- <u>Section 8.</u> A vacancy in an officer position shall be filled by majority vote of BAS PTSO Full Members present at the specified business meeting in the fall of the school year, following a request for nominations.
- <u>Section 9.</u> Both incoming and outgoing Elected Officers shall attend the joint turnover meeting. All outgoing Elected Officers shall pass to their successors all official material prior to said meeting. Both incoming and outgoing Elected Officers are encouraged to work together following spring elections and prior to the turnover meeting.

Section 10. Incoming Elected Officers shall not assume their official duties until the turnover meeting.

<u>Section 11.</u> Voting Rights: voting will be done by a two-thirds majority vote of all BAS PTSO Full Members present at any meeting publicly announced and convened to conduct BAS PTSO business. (As stated above in Article 7, Sections 7 and 8, the process of electing of officers will be done by majority vote of eligible BAS PTSO Members.)

<u>Section 12.</u> Veto: if two-thirds of the entire Executive Committee of Elected Officers (6 out of 9) determine that such a called vote does not support the BAS PTSO objectives, purpose, and/or operating procedures as stated in these Bylaws, then the BAS PTSO Executive Committee of Elected Officers retains the right to veto.

<u>Section 13.</u> In the event an Elected Officer is unable to complete his term of office, a successor will be appointed by the President and approved by 2/3 vote of the Executive Committee to fulfill the remaining term of office.

## **ARTICLE 8 Standing and Special Committees**

<u>Section 1.</u> Along with the BAS PTSO Executive Committee of Elected Officers, the Chairpersons of the Standing Committees comprise the BAS PTSO Board. They shall be appointed to their positions for the purpose of sustaining those activities which support the objectives outlined in these Bylaws.

<u>Section 2.</u> Chairpersons of Standing Committees shall be appointed/dismissed by the president with the approval of two-thirds majority of the BAS PTSO Executive Committee of Elected Officers. Their term follows the PTSO fiscal year.

<u>Section 3.</u> Chairs of Standing Committees shall attend the BAS PTSO turnover meeting. All outgoing Chairpersons are expected to pass all pertinent material to the incoming Chairpersons prior to said meeting. The incoming and outgoing Chairpersons are encouraged to work together prior to the turnover meeting.

Section 4. Standing Committee Chairs shall attend necessary BAS PTSO business meetings.

<u>Section 5.</u> Continuity Materials: all Standing and Special Committee Chairs shall maintain continuity materials for their position. These materials shall include any necessary instructions, descriptions of activities, contact information, supply resources, expenses, and any other information required to successfully chair that committee. These materials shall be maintained during the committee chair's tenure, and then passed to their replacements when new chairs are appointed. If no new committee chair has been appointed, then the BAS PTSO Executive Committee of Elected Officers, as it exists, shall retain the continuity binder until that committee chair is determined.

**Section 6.** Standing and Special Committee Chairs are encouraged to recruit, train, and meet with their committees as required to best fulfill the mission and purposes of the BAS PTSO. Standing and Special Committee Chairs shall keep a record of their respective volunteers throughout the year and an approximate number of hours worked by each committee member.

**Section 7.** Historically at BAS, Standing and Special Committees have included:

Back to School BBQ; Book Fair; Box Tops for Education; Family Game Night; Friends of the Arts; Gift Wrap Sales; Hospitality; International Dinner; Membership; PTSO-Parent Liaisons; Property Manager; Publicity; Scholarship; Scholastic Coordinator; Snack Shack; Teacher Appreciation; Volunteer Coordinator; Brigand Bash; Winterfest. (This list is intended for informational purposes only.)

#### **ARTICLE 9 Funding and Disbursement**

<u>Section 1.</u> Members shall pay annual dues to the BAS PTSO in an amount established by the previous year's BAS PTSO Executive Committee of Elected Officers. The BAS PTSO may engage in various fundraising ventures (see Article 3, sec 5). All fundraising and expenditures must directly support the mission (Article 1, Section 4) of the BAS PTSO as outlined in the Bylaws.

<u>Section 2.</u> The primary use of all funds, regardless of source, is designated for the financial support of those BAS activities and programs assisted by the organization. Members may not profit from or specifically request monies for their personal benefit. Adequate funds will be maintained to meet the organizations operational needs (i.e postage, insurance, bank charges, etc.) in support of normal programs.

<u>Section 3.</u> Funds are distributed by the BAS PTSO through monetary requests, per budgeted line items, and/or in the form of scholarship(s).

- a. Monetary requests must be dated, must list the BAS PTSO Full Member submitting the request, and must list a reason.
- b. If the monetary request exceeds \$250, the individual submitting the request must be present at the business meeting at which the monetary request is being made.
- c. If the monetary request is for an item, there must be documentation for that item which shows the most competitive price and/or shipping costs in order for that monetary request to be considered.
- d. The BAS principal must acknowledge that all DODEA sources (as of the date requested) have been exhausted prior to a monetary request of the BAS PTSO.

#### **ARTICLE 10 Taxes**

"3-4 Taxes. Private organizations shall comply with all Federal, State, and local tax laws and codes. Educational POs may qualify for exemption from Federal income tax under section 501 of the Internal Revenue Code." Note 1.

"The organization is organized exclusively for the charitable, scientific, and 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." (Article 1, Section 5.)

## **ARTICLE 11 Bonding and Insurance**

<u>Section 1</u>. Any BAS PTSO Board Member who has access to funds exceeding \$500.00 (five hundred dollars) shall be covered by an insurance policy currently held by the BAS PTSO at the BAS PTSO's expense in amounts sufficient to provide full protection of assets.

<u>Section 2.</u> As it is necessary under Host Nation law, the BAS PTSO shall maintain a Euro equivalent in liability insurance.

## **ARTICLE 12 Meetings and Quorums**

<u>Section 1.</u> The governing body for the BAS PTSO shall be the BAS PTSO Executive Committee of Elected Officers.

<u>Section 2.</u> BAS PTSO Board Members are those of the Executive Committee of Elected Officers and each appointed Standing and/or Special Committee Chairperson.

<u>Section 3.</u> A two- thirds majority of BAS PTSO Full Members who are present for a publicly announced business meeting shall constitute a quorum. A quorum is necessary to transact all business, except for electing officers. Officers may be elected by majority vote of eligible BAS PTSO Full Members.

**Section 4.** The BAS PTSO shall approve by two-thirds majority vote:

- a. An adopted budget and calendar of events for the school year.
- b. Matters of business as outlined in these Bylaws.
- c. Submitted monetary requests.

Section 5. At least 4 (four) business meetings of the BAS PTSO shall be held at regular intervals throughout the school year, with the BAS PTSO Executive Committee of Elected Officers meeting as necessary in between. These meetings shall be publicly announced and are open to the entire membership as well as all interested parties.

Section 6. Special meetings of the BAS PTSO may be called by the president or by a two-thirds majority vote of Full Members of the BAS PTSO. All special meetings shall be publicly announced.

Section 7. The president presides at all BAS PTSO meetings. Robert's Rules of Order, Newly Revised, shall govern the organization in all cases in which they are applicable.

## **ARTICLE 13 Dissolution**

<u>Section 1.</u> Dissolution of the organization may be accomplished by two-thirds majority vote of Full Members of the BAS PTSO or by order of the approving authority.

<u>Section 2.</u> "If this organization is dissolved, all funds in the treasury at the time will be used to meet any outstanding debts, liabilities, or obligations. The balance of these assets will be disposed of as determined by the membership in pursuant of AR 210-22." Note 1.

adopted as of7 May 2008	•	lization Bylaws have been	reviewed and
As witnessed by:			
BAS PTSO President 2007-2008			
BAS PTSO Vice President 2007-200	18		

Note 1: reference Army Regulation 210-22 (22 October 2001)