

Friends of Sauganash Elementary School  
Standing Rules & Procedures  
2021-2022

**1) Overview**

a. These Standing Rules & Procedures (“Rules”) are meant to facilitate efficient operation the Friends of Sauganash Elementary School parent-teacher organization (“PTO”) and to help the organization achieve its mission of providing financial and education support to Sauganash Elementary School.

b. Any conflict between these Rules and the PTO’s Bylaws should be resolved in favor of the PTO’s Bylaws.

**2) Compliance**

a. The PTO shall maintain every effort to remain in compliance with: IRS Section 501(c)(3) requirements, the Illinois Charitable Trust Bureau, Cook County Department of Revenue, and the City of Chicago.

**3) Basic Policies**

a) The PTO shall not engage in political activity, and the PTO shall be non-partisan and non-political.

b) The PTO shall not allow its name or logo to endorse any political or commercial activity.

**3) Basic Policies**

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c) The Executive Board shall not receive compensation (or other benefits) for serving on the PTO, including any economic value from an existing (or potential) party seeking a contractual relationship with the PTO.

**4) Meetings**

a) The PTO shall schedule at least eight meetings during the school year.

b) Meetings shall be scheduled at least 30 days in advance.

c) The annual budget will be drafted over the Summer and approved at the first meeting of school year.

d) The annual meeting, to elect officers, is the last regular meeting of the school year.

e) Special meetings may be scheduled with 10 days’ notice.

f) A quorum shall be at least 10 members, including at least 2 officers.

**5) Executive Board (Officers)**

a. The Executive Board shall consist of the officers.

b. The PTO must have at least 3 officers (president, secretary, and treasurer) and no more than 15.

i. The president shall preside over meetings of the organization and Executive Board.

ii. The secretary shall keep all records of the organization.

iii. The treasurer shall process and keep an accurate record of receipts and expenditures.

iv. The Executive Board may establish one or more offices of vice president.

c. Officers are elected for 2 years and may not serve more than 2 consecutive terms in the same office.

d. Vacancies can be filled existing officers or by an election at the next regular meeting.

e. Officers can be removed without cause by a 2/3rds vote at a regular meeting (with notice).

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**6) Finances**

- a) The Annual Budget, to be approved at the first meeting, shall outline expected fundraising revenue and expenses for the school year.
- b) The PTO shall prepare and monthly reports to be reviewed at regular meetings; and the reports may include a statement of receipts and disbursements (or a profit and loss statement and a balance sheet).
- c) Approved Check Request forms shall be completed for non-recurring expenditures.
- d) Disbursements over \$500 shall require the approval of the President and Treasurer.
- e) Expenditures that cause an expense line-item to exceed budgeted amounts by \$100 or more require a majority approval of members at the next meeting.

**7) Conflict of Interest**

- a) Each member of the Executive Board shall complete a Board Member Annual Conflict of Interest Statement.

**8) Whistleblower Policy**

- a) Fraudulent or Dishonest Conduct includes is a deliberate act (or omission) to obtain unauthorized benefit for oneself or another, and includes but is not limited to, forgery, unauthorized alteration of computer files, fraudulent reporting, misappropriation of funds, authorizing payments for goods/services not received, authorizing hours not worked, or acting in violation of the PTO's conflict of interest policy.
- b) A Whistleblower may be any person who believes there may be fraudulent or dishonest conduct. A report may be submitted anonymously to any member of the Executive Board or directly to the school office.
- c) The disinterested members of the Executive Board (or disinterested 3rd party) will conduct an investigation for every report of fraudulent or dishonest conduct.
- d) No retaliation to a Whistleblower shall be permitted. However, intentionally false allegations may result in expulsion from the PTO.

**9) Document Retention / Important Dates**

- a) The PTO shall make reasonable efforts to retain records to up to 7 years.
- b) Our fiscal year concludes six months after the calendar year. (Fiscal Year 2021 ends June 30, 2022).
- c) IRS Form 990 is due November 15th after the calendar year and may be extended for 6 months (Fiscal Year 2021 is due November 15, 2022).
- d) Illinois Form AG990-IL is due November 30th after the calendar year and may be extended for 60 days (Fiscal Year 2021 is due November 30, 2022).
- e) The Annual Report filed with the Secretary of State is due on April 1st of the calendar year.