AMENDED AND RESTATED BYLAWS

OF LONGFELLOW ELEMENTARY SCHOOL BOISE PTO, INC.

An Idaho Nonprofit Corporation

Adopted effective: _____

ARTICLE I - NAME, STATUS, AND OFFICES

Section 1. Name

The name of the corporation is Longfellow Elementary School Boise PTO, Inc. (the "PTO").

Section 2. Nonprofit and Tax-Exempt Status

The PTO is an Idaho nonprofit corporation. It is organized and shall be operated exclusively for charitable and educational purposes within the meaning of Section 501(c)(3) of the Internal Revenue Code, as amended (the "Code").

Section 3. Independence

The PTO supports Longfellow Elementary School, its students, staff, and school community, but is an independent legal entity. It is not a division, department, agent, partner, joint venturer, or other organizational unit of Longfellow Elementary School, the Boise School District, or any governmental entity. The PTO shall not represent that it speaks or acts for the school or district unless expressly authorized in writing by the appropriate school or district representative.

Section 4. Principal Office and Registered Agent

The principal office shall be located in Boise, Idaho, at a location designated by the Board of Directors. The PTO shall continuously maintain a registered agent and registered office in Idaho as required by law. The Board may change the principal office, mailing address, registered agent, or registered office and shall cause required filings to be made.

ARTICLE II - PURPOSES AND LIMITATIONS

Section 1. Specific Purposes

The PTO exists to enhance and support the educational experience of students at Longfellow Elementary School in Boise, Idaho; strengthen communication and cooperation among families, teachers, staff, and the school community; mobilize volunteers; and provide financial and other support for educational programs, enrichment opportunities, school activities, student and family support, and other needs that further the PTO's charitable and educational purposes.

Section 2. Tax-Exempt Limitations

Notwithstanding any other provision of these Bylaws, the PTO shall not carry on any activity not permitted to be carried on by an organization exempt from federal income tax under Section 501(c)(3) of the Code or by an organization contributions to which are deductible under Section 170(c)(2) of the Code.

Section 3. Private Inurement and Private Benefit

No part of the net earnings of the PTO shall inure to the benefit of, or be distributable to, any director, officer, member, or other private person, except that the PTO may pay reasonable compensation for services actually rendered, reimburse reasonable and properly documented expenses, and make payments in furtherance of its exempt purposes. The PTO shall not be organized or operated for the primary benefit of private interests.

Section 4. Political and Legislative Activity

The PTO shall not participate or intervene, directly or indirectly, in any political campaign on behalf of or in opposition to any candidate for public office. No substantial part of the PTO's activities shall consist of attempting to influence legislation. Nothing in this section prohibits nonpartisan educational activities consistent with Section 501(c)(3) of the Code.

Section 5. Nondiscrimination

In carrying out its programs and activities, the PTO shall comply with applicable federal, state, and local nondiscrimination laws. This provision does not require the PTO to undertake activities outside its charitable purposes or available resources.

ARTICLE III - MEMBERSHIP

Section 1. Voting Members

The PTO shall have voting members within the meaning of the Idaho Nonprofit Corporation Act. Voting membership is open, without dues, to any individual who is at least eighteen years old, is a parent or legal guardian of a student currently enrolled at Longfellow Elementary School, and registers with the Secretary by completing the PTO's membership form for the current school year. Voting membership is for one school year and ends on June 30. Registration for the following school year opens at the annual meeting. A parent or legal guardian of a student enrolled for the following school year may register at that time. A person may register at any time, including at a membership meeting before a vote is taken, and becomes a voting member immediately upon registration. A person who registers at a meeting may vote at that meeting, including in the election of directors, if the person's eligibility is confirmed before the vote. A person who registers at the annual meeting for the following school year may vote at that meeting and remains a voting member through June 30 of the following school year. Only persons registered by the record date fixed under Article VI, Section 7 may vote on the removal of a director, a merger, dissolution, or the sale of substantially all PTO assets. A director is treated as a registered voting member as provided in Article IV, Section 3.

Section 2. Advisory Participants

The Principal and the Teacher Representative serve as nonvoting advisers to the PTO as described in Sections 3 and 4. Advisers may attend and speak at open, Board, and committee meetings, except as provided in Article VII, Section 7, but they are not voting members, may not make or second motions, and are not counted toward a quorum.

Section 3. Principal

The Principal of Longfellow Elementary School serves as a nonvoting adviser to the Board. The Principal shall:

- serve as the primary liaison between the PTO and the school and district;
- advise the PTO on school and district policies, calendars, facility use, and requirements that affect PTO activities;
- review and approve PTO events and activities held on school property or involving students during the school day, as required by school or district policy;
- identify school needs and priorities the PTO may consider supporting; and
- coordinate PTO communications sent through school channels.

The Principal may designate an administrator to attend meetings in the Principal's place. The Principal may not hold a Board office, sign contracts, authorize PTO expenditures, or access PTO financial accounts.

Section 4. Teacher Representative

(a) Selection. The teachers and certified staff of Longfellow Elementary School shall select one Teacher Representative from among teachers or certified staff currently assigned to the school, by a process they determine, no later than September 15 each school year. The Principal shall notify the President of the selection in writing. If the staff do not make a selection, the Principal may appoint the Teacher Representative.

(b) Term. The Teacher Representative serves for one school year and may serve consecutive terms. If the position becomes vacant, a replacement shall be selected in the same manner for the remainder of the year.

(c) Duties. The Teacher Representative shall:

- make reasonable efforts to attend Board and committee meetings, or send another staff member as an alternate;
- communicate the needs, requests, and feedback of teachers and staff to the PTO, including classroom supply, grant, and program requests;
- share PTO news, events, and volunteer opportunities with teachers and staff;
- advise the Board on budget items affecting classrooms, curriculum support, and staff;
- help coordinate teacher participation in PTO events and staff appreciation activities; and
- alert the PTO to school calendar conflicts or classroom considerations affecting planned events.

(d) Limits. The Teacher Representative is not a director or voting member, may not vote on Board, membership, or committee matters, may not sign contracts or authorize expenditures, and does not speak for the school or district unless authorized by the Principal.

Section 5. No Ownership Interest

Membership does not create an ownership interest in PTO property, a right to distributions, or personal liability for PTO obligations solely by reason of membership.

Section 6. One Vote; Verification

Each voting member is entitled to one vote. The Board may adopt reasonable, consistently applied procedures to verify eligibility. Eligibility shall be determined as of the record date, if one is fixed, or otherwise as of the time of the vote.

Section 7. Duration and Termination

Membership continues only while the individual meets the requirements of Section 1. Membership terminates automatically when eligibility ends. The Board may suspend meeting participation for disruptive conduct consistent with a written conduct policy, but no person may be denied statutory voting or inspection rights except as permitted by law.

Section 8. Proxies and Ballots

Proxy voting is not permitted. The Board may authorize voting by mailed written ballot, absentee ballot, or authenticated electronic ballot to the extent permitted by the Articles and Idaho law. A ballot used to take action without a meeting must be delivered to every member entitled to vote, set forth each proposed action, provide an opportunity to vote for or against each proposed action, state the number of responses needed to satisfy quorum, state the approval percentage required for each matter other than election of directors, and specify the deadline for receipt. Action by ballot without a meeting is approved only if the number of ballots cast equals or exceeds the quorum that would apply at a meeting and the number of affirmative votes equals or exceeds the number required at a meeting at which the same number of votes were cast. An absentee ballot used in connection with a meeting shall identify the meeting and matters presented and shall be counted only if received by the stated deadline and otherwise valid under procedures adopted by the Board. A ballot may not be revoked

after receipt by the PTO unless the ballot or Board-approved procedures expressly permit revocation. The PTO shall use reasonable procedures for notice, eligibility verification, authentication, vote integrity, confidentiality when appropriate, and retention of the result. Informal email or online polls do not constitute corporate action.

Section 9. Member Action by Written Consent

Unless prohibited or further limited by the Articles, action required or permitted to be approved by the members may be taken without a meeting only if members holding at least eighty percent of the voting power approve the action by one or more written or authenticated electronic consents describing the action. The consents must be delivered to the PTO for inclusion in the minutes or corporate records. The record date is determined under Idaho law. The PTO shall give written notice of the approval to each member who did not sign the consent, and the action is effective ten days after that notice is given when notice is required by law. This Section does not authorize action by fewer consents than Idaho law requires.

Section 10. Membership Records and Privacy

The Secretary shall maintain membership records sufficient for lawful notice and voting. Membership information shall be used only for legitimate PTO purposes and shall not be sold, used for campaign activity, or disclosed except as required by law or approved under a written privacy policy.

ARTICLE IV - BOARD OF DIRECTORS

Section 1. General Authority

The affairs of the PTO shall be managed under the direction of its Board of Directors (the “Board”), subject to powers reserved to the voting members by law, the Articles of Incorporation, or these Bylaws, including Section 11 of this Article.

Section 2. Composition

The Board shall consist of the President, Vice President, Secretary, and Treasurer, each of whom serves as a director. The Board shall at all times include at least three different individuals. An individual may hold no more than two offices at the same time, except that the same individual may not serve as both President and Treasurer, or as both President and Vice President. An individual holding two offices is one director, has one vote, and counts once toward a quorum. If an office is vacant, the Board shall seek to fill it under Section 8 and, until it is filled, may assign its duties to one or more directors, subject to the same limits. The Principal and the Teacher Representative may attend Board meetings as nonvoting advisers.

Section 3. Qualifications

Each director must be a voting member when elected. A director is treated as a registered voting member for each school year of the director's term and does not need to re-register to remain in office. A director who no longer has a student enrolled at Longfellow Elementary School may complete the current term unless the director chooses to resign. A director shall promptly disclose any change affecting eligibility.

Section 4. Election and Term

Directors shall be elected by the voting members at the final regular membership meeting of the school year. Any office not filled at that meeting may be filled by election at the first regular membership meeting of the following school year. A director elected in the spring takes office on July 1 following the election; a director elected in the fall takes office immediately. Each director serves until the next June 30 and until a successor is elected and qualified. A director may be reelected without a term limit. If an election is delayed, incumbents remain in office until successors are elected and qualified, unless they resign, are removed, or become ineligible.

Section 5. Nominations and Voting

A voting member may nominate an eligible person, including themself, with the nominee's consent. If only one person is nominated for an office, election may occur by unanimous consent unless a voting member requests a ballot. If more than one person is nominated, voting shall be by ballot. The nominee receiving a majority of votes cast is elected. If no nominee receives a majority, a runoff shall be held between the two nominees receiving the most votes.

Section 6. Resignation and Automatic Vacancy

A director may resign by written or electronic notice to the President or Secretary. The resignation is effective when received unless a later effective date is stated. A position becomes vacant upon death, resignation, removal, or incapacity. A director's loss of general membership eligibility does not create a vacancy if Article IV, Section 3 permits the director to complete the current term; in that circumstance, the director remains qualified through the end of that term unless the director resigns or is removed.

Section 7. Removal

A director elected by the members may be removed, with or without cause, only by the voting members and in accordance with Idaho law. Notice of the meeting shall state that removal and, if applicable, election of a successor will be considered, identify the office involved, and be delivered within the notice period required for a special matter. The director shall have a reasonable opportunity to address the members before the vote.

Section 8. Vacancies

A vacancy may be filled by the affirmative vote of a majority of the remaining directors, even if fewer than a quorum remain, unless Idaho law or the Articles require member action. A director appointed to fill a vacancy serves for the remainder of the unexpired term and until a successor is elected and qualified. The Board may call a member election instead of appointing a successor.

Section 9. Compensation

Directors serve without compensation for Board service. This does not prohibit reimbursement of reasonable expenses or payment for separate services if approved in advance by disinterested directors, reasonable in amount, documented, and consistent with the Conflict of Interest Policy and Section 501(c)(3).

Section 10. Standards of Conduct

Each director shall act in good faith, with the care an ordinarily prudent person in a like position would exercise under similar circumstances, and in a manner the director reasonably believes to be in the PTO's best interests. Directors shall protect confidential information and comply with applicable law, the Articles, these Bylaws, and adopted policies.

Section 11. Matters Reserved to Members

The following require approval of the voting members: (a) election and removal of directors, except filling vacancies under Section 8; (b) the annual budget and any amendment to it, except that the Board may, without member approval, (i) reallocate funds between approved budget categories, up to a total of $1,000 per fiscal year, and (ii) approve unbudgeted expenditures within the limits in (f); (c) amendment of the Articles or these Bylaws; (d) dissolution, merger, or sale of substantially all PTO assets; (e) any new program, event, or recurring commitment that is not in the approved budget and is expected to cost more than $1,000; (f) any single unbudgeted expenditure over $1,000, or unbudgeted expenditures totaling more than $1,500 in a fiscal year; and (g) use of donor-restricted funds outside the restriction in a fiscal year, except as provided in Article IX, Section 3.

Board authority. All other decisions are made by the Board under Article VII, Section 3, including expenditures within approved budget categories and the reallocations and unbudgeted expenditures permitted under (b). The Board shall report each reallocation and unbudgeted expenditure it approves at the next regular membership meeting.

ARTICLE V - OFFICERS

Section 1. President

The President shall:

- preside at member and Board meetings;
- coordinate the PTO's general activities and serve as a primary liaison with the school;
- ensure that duly approved decisions are carried out;
- support committees in carrying out their responsibilities in accordance with these Bylaws, Board-approved plans and budgets, and applicable school and PTO policies;
- sign authorized documents and have financial-account access as approved by the Board; and
- perform duties customarily associated with the office and other duties assigned by the Board.

Section 2. Vice President

The Vice President shall:

- assist the President;
- perform the President's duties during absence, incapacity, or vacancy; and
- perform other duties assigned by the Board.

Section 3. Secretary

The Secretary shall:

- prepare and maintain accurate minutes of member and Board meetings and written consents;
- provide or coordinate required notices;
- maintain the Articles, Bylaws, policies, membership records, resolutions, and other corporate records;
- authenticate records of the corporation when required; and
- perform other duties assigned by the Board.

Section 4. Treasurer

The Treasurer shall:

- maintain accurate books and financial records;
- receive, safeguard, deposit, and account for PTO funds;
- make only authorized payments and disbursements;
- reconcile or oversee reconciliation of financial accounts;
- provide regular financial reports to the Board and members;
- coordinate preparation of the annual budget and required federal and state filings;
- maintain supporting documentation for income, expenses, grants, and restricted funds; and
- perform other duties assigned by the Board.

Section 5. Delegation and Reliance

An officer may delegate administrative tasks subject to Board oversight but remains responsible for the office's duties. Officers may rely in good faith on information, opinions, reports, or statements prepared by persons reasonably believed to be reliable and competent, to the extent permitted by law.

Section 6. Transition of Property and Access

An outgoing officer shall promptly transfer all PTO money, records, passwords, keys, devices, tax materials, contracts, account credentials, and other property to the successor or another person designated by the Board. Authorized signers and account access shall be updated promptly after a transition.

ARTICLE VI - MEETINGS OF MEMBERS

Section 1. Regular and Annual Meetings

Regular membership meetings shall ordinarily be held monthly from September through May at Longfellow Elementary School, remotely, or at another place or by another method stated in the notice. The final regular meeting of the school year shall be the annual meeting for the election of directors, approval of the budget for the upcoming fiscal year, and other annual business. Elections for any office not filled at the annual meeting shall be held as provided in Article IV, Section 4.

Section 2. Special Meetings

A special membership meeting may be called by the President, by a majority of the Board, or upon a written demand by the number or percentage of voting members entitled to demand a special meeting under Idaho law. The business conducted shall be limited to the purposes stated in the notice.

Section 3. Notice

Written or electronic notice of a membership meeting shall state the date, time, location or remote-access method, and the purposes of the meeting, including each matter on which binding action is expected to be taken. Notice shall be provided not fewer than ten nor more than sixty days before the meeting, or within any different period required by Idaho law. Notice may be delivered through email, a school-approved communication platform, mail, or another lawful method reasonably calculated to reach members. At an annual or regular meeting at which less than one-third of the voting power is represented, no matter may be voted upon unless it was described in the meeting notice. Notice of a special meeting shall describe each purpose for which the meeting is called, and business at the special meeting is limited to those purposes.

Section 4. Remote Participation

Members may participate through communications technology authorized by the Board if the PTO implements reasonable measures to verify membership, provide substantially concurrent access to proceedings, and permit members to participate and vote. Remote participation constitutes presence at the meeting.

Section 5. Quorum

A quorum consists of five voting members, including at least two directors. A member represented by a valid mailed written ballot, absentee ballot, or authorized means of remote communication shall be counted toward quorum on the matter to the extent permitted by Idaho law. If a quorum is not present, the members present may adjourn the meeting but may not take binding action. Once established, quorum is not defeated solely because members leave, except as otherwise required by law. The limitation in Section 3 on voting upon matters not described in the notice applies even when this quorum requirement is satisfied.

Section 6. Voting

Except when a greater vote is required, an action is approved by a majority of votes cast at a meeting where a quorum is present. Abstentions are not votes cast. A tie vote fails. Each member may make or second a motion, subject to reasonable meeting procedures adopted by the presiding officer or members.

Section 7. Record Date; Member List

The Board shall fix a record date for any vote on the removal of a director, a merger, dissolution, or the sale of substantially all PTO assets, and may fix a record date for any other meeting or member action. The record date

shall comply with Idaho law and shall be stated in the notice or ballot materials. If the Board does not fix a record date, members registered at the time of the vote are entitled to vote, and members entitled to notice are determined under Idaho law. The PTO shall prepare and make available any member list required by law, subject to lawful privacy and use limitations.

Section 8. Waiver and Adjournment

A member may waive notice in the manner permitted by law. A meeting may be adjourned to another date, time, or place. Additional notice shall be given when required by Idaho law or when the adjournment changes a matter for which special notice is required.

ARTICLE VII - BOARD MEETINGS AND ACTION

Section 1. Regular and Special Meetings

The Board may establish regular meeting dates. Special Board meetings may be called by the President or any two directors. Meetings may be held in person or through communications technology by which all participating directors can simultaneously communicate. Participation constitutes presence.

Section 2. Notice

Notice of a special Board meeting shall be given to each director at least two days in advance by personal delivery, telephone, email, text message, or another reasonable electronic method. The notice shall state the date, time, location or access method, and principal purpose. Regular meetings may be held without additional notice if their schedule was previously approved and communicated.

Section 3. Quorum and Voting

A majority of the directors then in office constitutes a quorum. If a quorum is present, an act of the Board requires the affirmative vote of a majority of directors present unless a greater vote is required. A director may not vote by proxy. A tie vote fails.

Section 4. Action Without a Meeting

Unless the Articles require a greater vote or prohibit action without a meeting, the Board may act without a meeting if the proposed action is approved by written or authenticated electronic consent of a majority of the directors then in office. Each director must receive the same proposed action and a reasonable opportunity to consent before the action is treated as approved. Each consent must describe the action, identify the consenting director, and be delivered to the Secretary for inclusion in the minutes or corporate records. The action is effective when the required number of consents has been received, unless the consent states a later effective date. A director’s silence, failure to respond, or participation in informal discussion is not consent. This Section is intended to provide otherwise than the unanimous-consent default in Idaho Code section 30-30-613.

Section 5. Waiver of Notice

A director may waive notice in writing or by electronic transmission. Attendance waives objection to lack of notice unless the director timely objects as permitted by law.

Section 6. No Individual Authority

No director or officer may bind the PTO to a contract, debt, representation, or obligation unless authorized by the budget, these Bylaws, Board resolution, member resolution, or written policy.

Section 7. Confidential Matters

The Board may meet without advisers present when discussing conflicts of interest, personnel or volunteer matters, legal matters, or other confidential business. Any action taken must be recorded in the Board minutes.

ARTICLE VIII - COMMITTEES AND VOLUNTEERS

Section 1. Establishment

The Board or members may establish standing or temporary committees for programs, events, fundraising, nominations, financial review, or other activities. Each committee shall have a defined purpose, chair, authority, and reporting responsibility.

Section 2. Committee Chairs and Members

Committee chairs may volunteer, be appointed by the Board, or be selected by the members. Committee participants need not be voting members unless required by Board policy. A member may serve as chair or co-chair of no more than two committees during the same school year. The Board may approve an exception by majority vote if no other eligible person volunteers to chair a committee. **Transition Provision:** For the 2026–2027 school year only, committee chairs serving in more than two chair positions at the time these Bylaws are adopted may continue in those positions through the end of the school year. Beginning with the 2027–2028 school year, the limit stated above shall apply.

Section 3. Duties of the Chair

The chair shall lead and coordinate the committee's work, including scheduling and presiding at committee meetings, recruiting volunteers, maintaining the committee's timeline, communicating with the Board and the President, keeping records of committee decisions, and ensuring the committee complies with these Bylaws, the approved budget, and applicable policies. The chair facilitates committee decisions but may not act alone on matters reserved to the committee under Section 6.

Section 4. Authority and Limits

Committees and volunteers operate under PTO authority and shall comply with the approved budget, these Bylaws, applicable policies, school requirements, and Board and member decisions. No committee, chair, or volunteer may amend governing documents, elect or remove directors, approve dissolution or merger, sign contracts or otherwise bind the PTO beyond delegated authority, open financial accounts, spend beyond the approved budget, take any action reserved to the Board or members, or speak for the PTO, the school, or the district to the public or media unless authorized by the President.

Section 5. Board Committees

A committee exercising Board authority must satisfy the composition and procedural requirements of Idaho law. Advisory and event committees do not exercise Board authority.

Section 6. Committee Memberships and Decisions

Any voting member may join a committee by notifying the chair, and other volunteers may assist with committee activities. The Principal and Teacher Representative may participate in an advisory, nonvoting capacity. The chair shall maintain a current list of committee participants.

Before a committee commits PTO funds for an activity, the Board shall approve the committee's plan and budget for that activity, consistent with the approved annual budget. Committees then make decisions about the planning and execution of their assigned activities within that approved plan and budget. Decisions on event dates, themes, activities, vendor selection, and use of approved funds shall be made by majority vote of the participating committee members who are voting members of the PTO. A quorum is a majority of active committee members or three, whichever is fewer. Votes may be taken in person or electronically if all committee members receive notice and a reasonable opportunity to vote. The chair shall record each decision, including the item, date, and result, and include it in the committee's report to the Board.

Committee decisions are made within authority delegated under these Bylaws and do not constitute independent corporate action of the PTO.

Section 7. Routine Decisions

The chair may make routine operational decisions without a committee vote, including volunteer scheduling and individual purchases of $500 or less within the approved budget.

Section 8. Oversight by the Board

Any director or committee member who reasonably believes a committee decision conflicts with these Bylaws, the approved budget, school or district requirements, student safety, or applicable law may raise the concern with the President. The President, or another director if the President is unavailable or was involved in the decision, may suspend the decision and shall promptly refer it to the Board. Within seven days after the suspension, the Board shall decide the matter at a meeting or by written or authenticated electronic consent under Article VII, Section 4, and may approve, modify, or reverse the decision by the vote otherwise required for Board action. If the Board does not act within that time, the suspension ends and the committee decision stands. No individual director or officer may otherwise override a committee decision that is within the committee's delegated authority.

Section 9. Reporting

Each chair shall report on the committee's activities at Board meetings while the committee is active. Within 30 days after an event, the chair shall submit a final summary to the Secretary and Treasurer showing attendance, income, expenses, and recommendations for the following year.

Section 10. Conflicts of Interest

A chair or committee member with a financial interest in a proposed vendor, purchase, or transaction shall disclose it to the committee and the President and shall not vote on or attempt to influence that decision.

Section 11. Transition

By June 30, or upon resignation or removal, a chair shall turn over all committee records, vendor information, supplies, account access, and other PTO property to the President or a person designated by the Board.

Section 12. Removal

The Board may remove or replace a chair or committee member by majority vote after giving the person notice and a reasonable opportunity to respond.

Section 13. Conduct and Safety

The Board may adopt volunteer, student-safety, background-check, cash-handling, event, privacy, and conduct policies consistent with school or district requirements. PTO volunteers shall follow applicable policies while participating in PTO activities.

ARTICLE IX - FINANCES AND INTERNAL CONTROLS

Section 1. Fiscal Year

The fiscal year begins July 1 and ends June 30.

Section 2. Annual Budget

The Board shall prepare a proposed budget for the upcoming fiscal year and present it for approval at the annual membership meeting. The budget shall identify anticipated revenue, programs, reserves, and spending categories. Approval authorizes expenditures within the stated amounts and purposes, subject to these Bylaws and financial policies. If a budget for the new fiscal year has not been approved by July 1, the Board may

continue to spend within the prior year's approved budget, excluding one-time items, until a new budget is approved. The Board shall present a proposed budget at the first regular membership meeting of the new school year or at a special meeting called for that purpose.

Section 3. Budget Changes and Unbudgeted Expenditures

The Board may reallocate amounts among approved categories and approve unbudgeted expenditures within limits in Article IV, Section 11. Any expenditure exceeding those limits, any material change in program purpose, and any use of donor-restricted funds outside the restriction requires membership approval. No person may divide a transaction to avoid an approval threshold. Between the annual meeting and the first regular membership meeting of the following school year, the Board may approve unbudgeted expenditures beyond the limits in Article IV, Section 11(f), up to a total of $1,000, only if the expense is needed to protect PTO property, meet a legal or contractual obligation, or address a time-sensitive school need that cannot wait until the next membership meeting. Such an approval requires the vote of at least two-thirds of the directors then in office and shall be reported, with the reason, at the next regular membership meeting.

Section 4. Accounts and Custody of Funds

PTO funds shall be held in accounts in the PTO's exact legal name and under its employer identification number. No PTO funds may be commingled with personal, classroom, school, district, or another organization's funds. The Board shall approve each bank, merchant processor, peer-to-peer payment service, fundraising platform, investment account, and authorized user.

Section 5. Disbursements

Payments must be supported by an invoice, receipt, reimbursement request, contract, or comparable record showing the business purpose and approval. Blank checks, checks payable to cash, undocumented withdrawals, and use of PTO accounts for personal transactions are prohibited. No person may approve, sign, or initiate a payment to themself or a related person. Any reimbursement or other payment to a director, officer, or committee chair, or to a related person, must be approved in writing, which may be by email, by a different director before payment and shall be listed in the next Treasurer's report. The Board shall establish dual-approval requirements and transaction limits in a written financial policy.

Section 6. Receipts and Cash Handling

Funds shall be counted by two people when reasonably practicable, documented on a count sheet, safeguarded, and deposited promptly. Cash shall not be used to make unrecorded reimbursements or purchases. Electronic receipts shall be reconciled to platform and bank records.

Section 7. Reconciliation and Review

Financial accounts shall be reconciled monthly. A director or reviewer who is not the person primarily responsible for receiving statements, recording transactions, or making payments shall review bank statements and reconciliations. At least annually, and upon a Treasurer transition, the Board shall arrange a financial review by two disinterested persons or an independent professional, as appropriate to the PTO's size and risk.

Section 8. Financial Reporting

The Treasurer shall provide regular reports showing cash balances, revenue, expenditures, budget-to-actual activity, outstanding obligations, and restricted funds. An annual financial report shall be presented to the members. Material discrepancies shall be promptly reported to the Board.

Section 9. Contracts and Commitments

Only persons authorized by Board resolution or written policy may execute contracts. Material contracts should be in writing and reviewed for scope, payment, cancellation, insurance, data protection, and indemnity terms. No contract may extend beyond available funds without express Board approval.

Section 10. Restricted Gifts and Assistance

The PTO shall honor lawful donor restrictions it accepts. The Board may decline a gift that is inconsistent with the PTO's purposes or imposes unreasonable obligations. Any aid benefiting identified individuals shall use objective, charitable selection criteria, protect privacy, avoid insider preference, and be documented as furthering exempt purposes.

Section 11. Filings and Compliance

The PTO shall timely maintain its Idaho corporate status and make required federal, state, and local tax, information, registration, employment, and other filings. The Treasurer shall coordinate filings, but the Board retains oversight responsibility. The PTO shall preserve its IRS determination letter, exemption application, annual returns, and material tax correspondence.

Section 12. Loans

The PTO shall not lend money to or guarantee an obligation of a director or officer. Borrowing by the PTO requires prior Board approval and any member approval required by law, the Articles, or policy.

ARTICLE X - MEANS OF COMMUNICATION

Section 1. Newsletter

A newsletter shall be published and distributed to members by email or another Board-approved communication method. The newsletter should be released at least 10 days prior to an upcoming meeting. Items included in the newsletter should contain various PTO activities, decisions, announcements, meetings times and dates. A board member shall be responsible for the publication of the newsletter and/or request the voting members to form a committee. If a Newsletter committee is formed the newsletter must be approved by a member of the board, prior to publishing. Any voting member may request to include information with the approval of the board and/or committee.

Section 2. Website

A website may be published representing the PTO. Items included on the website should contain various PTO activities, decisions, announcements, meetings times and dates, meeting minutes, calendar, lists of committees, events, fundraisers, financial statements, a reproduction of the newsletter, a list of Board members and any other information to promote the purposes in Article II of the PTO. A member of the board shall be responsible for the publication of the website and/or request the voting members to form a committee. If a Website committee is formed, the website must be approved by a member of the board, prior to publishing. All future website changes must also be approved by a member of the board. Any voting member may request to include information with the approval of the board and/or committee.

Section 3. Communication Forms

All forms of communication sent to the parents, students, school staff or the community in general involving the business of PTO must be approved by a member of the Board. All forms of communication shall contain and include name, contact person and phone number, when practical.

Section 4. Volunteer Sign-Ups and PTO Online Accounts

(a) PTO Property. All digital sign-up sheets, volunteer scheduling tools, email and contact lists, social media pages, websites, and other online accounts created or used for PTO business (collectively, "PTO Accounts"), and all data in them, are the property of the PTO regardless of who created or pays for them. PTO Accounts shall be registered to a PTO-controlled email address, not a personal email address.

(b) Board Access. The President and at least one other officer shall have full administrator access to every PTO Account at all times. The Secretary shall keep a current list of all PTO Accounts, their login credentials, and every person with access. No individual may be the sole holder of credentials for a PTO Account, change credentials without notifying the President, or withhold access from the Board.

(c) Delegated Access. The Board may give a committee chair or other volunteer access to manage sign-ups for a specific activity. Such access is delegated by the Board, is limited to the purpose for which it is given, and may be changed or revoked at any time by the President or the Board. Where the platform allows, each person with access shall have an individual login rather than shared credentials.

(d) Filling Volunteer Positions. Volunteer positions shall be filled in the order sign-ups are received, unless selection criteria (such as background-check requirements, limits per family, or rotation of high-demand roles) are stated on the sign-up before it opens. Notwithstanding Article VIII, Section 7, once a person has signed up, no one may remove, move, or reassign that person except: (1) at the volunteer's request; (2) because the volunteer does not meet a school, district, or PTO requirement stated on the sign-up; (3) because the event or position is canceled or changed; or (4) to correct a duplicate entry.

(e) Notice of Changes. Whenever a volunteer is removed from a sign-up or moved to a different role for any reason other than the volunteer's own request, the person making the change shall notify the volunteer in writing within 48 hours, stating the reason and, if applicable, the proposed new role, and shall copy the committee chair and the President. A volunteer shall not be listed in a different role unless the volunteer agrees to it.

(f) Records and Review. Where the platform allows, change history shall be preserved and made available to the Board on request. Any volunteer may ask the President to review a removal or change. The President shall respond within seven days and may restore the volunteer to the original position. The volunteer or the President may refer the matter to the Board for a final decision.

(g) Transfer and Enforcement. Any person holding credentials or administrative control of a PTO Account shall transfer them to the President within seven days after a written request from the President or the Board, upon leaving the role, and in any event by June 30, consistent with Article V, Section 6 and Article VIII, Section 11. Any person holding such credentials when this Section is adopted shall transfer them within fourteen days after adoption. Failure to comply with this Section is grounds for immediate revocation of access by the President and for removal under Article VIII, Section 12.

ARTICLE XI - CONFLICTS OF INTEREST AND RELATED-PARTY TRANSACTIONS

Section 1. Policy and Annual Disclosure

The Board shall adopt and periodically review a written Conflict of Interest Policy. Each director and officer shall complete an annual disclosure and promptly disclose new actual or potential conflicts.

Section 2. Procedure

Before considering a transaction involving an actual or potential financial interest, the interested person shall disclose all material facts. After answering questions, the interested person shall leave the discussion and vote to the extent required by law or policy, shall not vote, and shall not attempt to influence the decision. Disinterested

directors shall determine whether a conflict exists and whether the transaction is fair, reasonable, in the PTO's best interests, and consistent with its exempt purposes.

Section 3. Documentation

Minutes shall record the name of the interested person, nature of the interest, material facts disclosed, persons present for discussion and vote, alternatives considered when appropriate, the determination made, and the vote of disinterested directors.

Section 4. Related Persons and Excess Benefit

Transactions with directors, officers, substantial contributors, their family members, or entities they control shall receive heightened review. The PTO shall not enter into an excess benefit transaction or permit use of PTO assets for improper private benefit.

Section 5. Violations

If the Board has reasonable cause to believe a person failed to disclose a conflict, it shall inform the person and allow an explanation. The Board may take corrective action consistent with law, these Bylaws, and applicable policy.

ARTICLE XII - RECORDS, PRIVACY, AND TRANSPARENCY

Section 1. Records Maintained

The PTO shall maintain complete and accurate records appropriate to its activities, including:

- Articles of Incorporation and amendments; current and historical Bylaws;
- minutes of member and Board meetings, written consents, and a record of actions taken by any committee exercising Board authority;
- for other committees, the decision records, reports, and event summaries submitted under Article VIII, together with related planning and financial records;
- current lists of directors, officers, and voting members as required by law;
- accounting records, bank statements, reconciliations, receipts, grant and donor-restriction records, budgets, and annual financial reports;
- federal, state, and local filings; the IRS exemption application and determination letter;
- material contracts, insurance policies, corporate reports, and adopted policies; and
- records of indemnification, conflicts, and related-party transactions when applicable.

Section 2. Retention and Litigation Holds

The Board shall adopt a document-retention and destruction policy. No record may be destroyed when the PTO knows or reasonably should know it is relevant to pending or threatened litigation, an audit, investigation, government request, or insurance claim.

Section 3. Inspection

Records shall be available for inspection by members and others to the extent, at the time, and subject to the conditions required by Idaho and federal law. The Board may establish reasonable procedures that protect records from loss, alteration, misuse, or unreasonable disruption.

Section 4. Confidential Information

The PTO shall safeguard student and family information, donor information, account credentials, personal contact information, personnel information, privileged communications, and confidential school or district information. Nothing in these Bylaws requires disclosure prohibited by law or inconsistent with lawful confidentiality obligations.

Section 5. Public Inspection

The PTO shall make its exemption application, determination letter, and annual information returns available for public inspection to the extent required by federal law.

ARTICLE XIII - INDEMNIFICATION AND INSURANCE

Section 1. Indemnification

To the fullest extent permitted by Idaho law, the PTO shall indemnify a current or former director or officer who is made a party to a proceeding because of service to the PTO, if the applicable standards for indemnification are satisfied. The Board may authorize indemnification of employees, committee members, and agents to the extent permitted by law.

Section 2. Exclusions and Procedure

Indemnification is not available for fraud, willful misconduct, knowing violation of law, improper personal benefit, or any circumstance in which indemnification is prohibited. Eligibility, advancement of expenses, and approval shall be determined under Idaho law by disinterested decision-makers. Any required undertaking to repay advanced expenses shall be obtained in writing.

Section 3. Insurance

The PTO must purchase and maintain directors and officers liability insurance and general liability insurance.

The PTO may purchase and maintain crime or fidelity, event, property, cyber, workers' compensation, and other insurance the Board determines appropriate. Insurance does not eliminate the duties of directors, officers, or volunteers.

ARTICLE XIV - AMENDMENTS

Section 1. Member Authority

These Bylaws may be amended or repealed, and new bylaws adopted, only by the voting members, except to the limited extent the Articles or a provision approved by the members expressly grants amendment authority to the Board in a manner permitted by Idaho law.

Section 2. Proposal and Notice

An amendment may be proposed by the Board or by a written petition signed by at least five voting members. The complete text or a clear redline of the proposed amendment, together with a summary of its purpose, shall be provided with meeting notice at least ten days before the vote. The notice shall state that amendment of the Bylaws will be considered.

Section 3. Vote and Effective Date

An amendment requires the affirmative vote of two-thirds of the votes cast at a properly noticed meeting at which a quorum is present, unless a greater vote is required by law or the Articles. The amendment is effective upon adoption unless it states a later date. The Secretary shall place the amendment and adoption record with the corporate records and prepare a conformed copy of the Bylaws.

Section 4. Limitations

No amendment may authorize activities inconsistent with the Articles, Section 501(c)(3) of the Code, or applicable law, or retroactively validate unauthorized private benefit, political campaign intervention, or unlawful action.

ARTICLE XV - DISSOLUTION

Section 1. Authorization

Dissolution shall be approved in the manner required by Idaho law and the Articles of Incorporation. The Board shall adopt a plan addressing liabilities, restricted funds, records, filings, and distribution of remaining assets.

Section 2. Distribution of Assets

Upon dissolution, after paying or adequately providing for liabilities, the PTO's remaining assets shall be distributed exclusively for one or more purposes described in Section 501(c)(3) of the Code, or to the federal government or a state or local government for a public purpose. To the extent practicable, preference may be given to one or more qualified organizations supporting public education in Boise, Idaho. No assets shall be distributed to a director, officer, or member except for payment of legitimate obligations or reimbursement of properly documented expenses.

Section 3. Restricted Assets

Assets subject to donor restrictions, charitable trust restrictions, or other legal limitations shall be transferred or disposed of consistently with those restrictions and applicable law.

ARTICLE XVI - MISCELLANEOUS

Section 1. Governing Law and Controlling Documents

These Bylaws shall be interpreted consistently with the Idaho Nonprofit Corporation Act, the Articles of Incorporation, and federal law governing organizations described in Section 501(c)(3). If a provision conflicts with controlling law or the Articles, the controlling law or Articles govern.

Articles review before adoption. Before these Bylaws or any amendment is submitted for approval, the Secretary shall compare the proposed provisions with the PTO's then-effective Articles of Incorporation and identify any inconsistency to the Board and members. The PTO shall not adopt or implement a bylaw provision that conflicts with the Articles. If an inconsistency is discovered after adoption, the affected bylaw provision shall be suspended to the extent of the conflict until the Articles or Bylaws are lawfully amended.

Section 2. Parliamentary Procedure

The presiding officer may use generally accepted parliamentary principles to facilitate fair and orderly meetings, but such principles do not override law, the Articles, these Bylaws, or an adopted meeting policy.

Section 3. Electronic Communications and Signatures

To the extent permitted by law, notices, consents, waivers, records, and signatures may be created, delivered, and retained electronically. The PTO may adopt reasonable authentication and record-retention procedures.

Section 4. Severability

If any provision is held invalid or unenforceable, the remaining provisions remain effective to the fullest extent permitted by law.

Section 5. Headings and Construction

Headings are for convenience only. Words in the singular include the plural when appropriate. "Written" and "in writing" include authenticated electronic records where permitted by law. References to statutes or Code sections include amendments and successor provisions.

Section 6. Policies

The Board may adopt policies consistent with these Bylaws, including conflict of interest, financial controls, document retention, whistleblower and reporting, gift acceptance, privacy, volunteer conduct, and expense

reimbursement policies. A policy may not alter powers or voting rights established by law, the Articles, or these Bylaws.

ARTICLE XVII - ADOPTION AND CERTIFICATION

These Amended and Restated Bylaws were adopted by the voting members of Longfellow Elementary School Boise PTO, Inc. at a duly called meeting at which a quorum was present and supersede all prior bylaws of the PTO.

Adoption date: _____

Effective date, if different: _____

REMAINDER OF THIS PAGE INTENTIONALLY LEFT BLANK

President:	Date:
_____	_____
Vice President:	Date:
_____	_____
Secretary:	Date:
_____	_____
Treasurer:	Date:
_____	_____