

# *PTCO*

# *Bylaws*

**CHERRY CREEK SCHOOL DISTRICT**

**PARENT TEACHER COMMUNITY COUNCIL, INC. (PTCO) WEST MIDDLE  
SCHOOL**

**BYLAWS**

**Dated 05/01/2001 as amended 01/01/2021**

## **ARTICLE I**

### **NAME**

The name of the organization shall be the Cherry Creek School District Parent Teacher Community Council, Inc. West Middle School Parent Teacher Community Organization, hereafter known as the PTCO.

## **ARTICLE II**

### **PURPOSE**

This PTCO shall assist in attaining the highest level of education and welfare for the student body of West Middle School by raising funds for resources not covered by school or district budgets.

This PTCO shall foster cooperative efforts between parents, administrators, faculty and staff, and the Cherry Creek School District community at large.

This PTCO is a subordinate organization of and is organized under authority granted by the Cherry Creek School District Parent Teacher Community Council, Inc., otherwise known as CCSD Parents' Council.

This PTCO is organized solely for charitable, scientific, literary or educational purposes as defined in Section 501(c)(3) of the Internal Revenue Code. This organization is not a private foundation.

## **ARTICLE III**

### **MEMBERSHIP**

#### **1. CLASSES OF MEMBERS**

The membership is divided into two classes of members:

**General** – General membership shall consist of the parents or guardians of students, the administrators, the faculty and the staff of West Middle School and any community member living within the attendance boundaries who states a desire to participate.

**Associate** – Associate membership shall consist of the students of West Middle School.

#### **2. DUES**

No dues shall be required for membership.

## **ARTICLE IV**

### **OFFICERS**

The officers of the organization are President, President Elect, Secretary, Treasurer, Treasurer Elect, Fundraising Chair, Communications Chair, and Promotions Chair. Any of these offices may be co-chaired.

#### **1. Responsibilities of Officers**

The officers of the organization are to perform the duties outlined in the bylaws and other such duties applicable to the office as prescribed by the adopted parliamentary authority.

- **President**

- Call and preside at all meetings of the organization.
- Be a member ex officio of all committees.
- Review and update the West Middle School's PTCO bylaws annually and submit to CCSD's Parent Council.
- Work with the Executive Board to appoint Standing and Special Committees.
- Plan PTCO Executive Board meetings monthly, or as needed, to transact PTCO business or emergency business which does not require the vote of the membership.
- Plan PTCO general membership meetings.
- Attend CCSD Parents' Council meetings or assign a representative (Parents' Council Representative or Representatives).
- Sign checks for authorized disbursements in the absence of the Treasurer.
- Sign and submit an annual affiliation letter to the CCSD Parents' Council asking to continue as a subordinate organization under the 501(c)(3) tax-exempt group status.
- Attend a minimum of one (1) CCSD Parents' Council Leadership Workshop upon election.
- Attend District functions, as much as possible, where individuals from West Middle School are invited and/or honored.
- Maintain ongoing communication with and receive approval from the school Principal for all

- PTCO actions.
- Maintain and implement the PTCO organizational chart of the Executive Board positions and committees.
- Provide guidance and training to President Elect.
- Oversee and report on any Standing or Special Committees as designated by the PTCO organizational chart.
- Review monthly budget and sign off on expenditures and reconciliation report.
- **President Elect**
  - Perform the duties of the President in his/her absence.
  - Act as a representative to the West Middle School Accountability Advisory Committee or appoint a representative in his/her stead.
  - Attend monthly Parent Council meetings and report back to the Executive Board.
  - Oversee and report on any Standing or Special Committees as designated by the PTCO organizational chart.
  - Assume the position of President for the next school year.
- **Secretary**
  - Record, transcribe and distribute the minutes of all Executive Board and general membership meetings.
  - Maintain and keep current a copy of the bylaws and supervise revisions to the bylaws.
  - Act as the Parliamentarian.
  - Provide a copy of the Executive Board and committee listing, including contact information (name, address, phone, and email of each) to the CCSD Parents' Council upon election/appointment.
  - Handle all incoming and outgoing correspondence as needed by the PTCO.
  - Maintain a current listing of the Executive Board and the Committee Chairpersons.
  - Perform the duties of the President in the absence of the President and the President Elect.
  - Organize and maintain the PTCO closet.
  - Oversee and report on any Standing or Special Committees as designated by the PTCO organizational chart.
  - Seek input from committee chairs in January and update PTCO Standing Committee descriptions.
- **Treasurer**
  - Register the organization as a Charitable Organization in the State of Colorado with the Secretary of State.
  - Disburse the funds of the organization, as authorized by the Executive Board.
  - Maintain accurate and timely records of all financial transactions.
  - Submit monthly financial records to the Board, including but not limited to the PTCO's current balance sheet, year-to-date budget vs. actual net income, bank statement reconciliations, and cash balance projections.
  - Present a financial status report at each PTCO general membership meeting.
  - Approve and pay invoices submitted for PTCO expenses, ensuring that the expenses are materially within the approved budget. If expenses materially exceed the budgeted amount, the Treasurer will submit a proposal for a budget extension or reallocation to the Executive Board.
  - Work with the school bookkeeper to disburse budgeted funds to the school and district on a monthly basis or as needed.
  - Work with the school bookkeeper to disburse non-budgeted funds approved through the grant approval process as needed.
  - Prepare the Annual Budget for approval by the Executive Board and ratification by the general membership.

- Submit a copy of the Annual Budget to the Treasurer of CCSD Parents' Council upon formal approval by the PTCO general membership.
- Attend a minimum of one (1) CCSD Parents' Council Treasurer's Workshop upon election.
- Manage the PTCO's bank accounts and reconcile the accounts with bank records every month.
- File annual financial statements/tax returns and schedules, regardless of income, with the Internal Revenue Service and the Colorado Secretary of State. Send copies to the Treasurer of the CCSD Parents' Council no later than thirty (30) days after such filing.
- Sign Affiliation Letter for CCSD Parents' Council along with the President.
- Advise the School Store Chairperson on cash handling procedures.
- Adhere to the cash procedures policy and financial policies of the PTCO. (See Attachment One, West Middle School Parent Teacher Community Organization Financial Policies.)
- Attempt to collect bank fees and the original amount of the check for checks that are returned for non-sufficient funds.
- Provide guidance and training to Treasurer-Elect
- Oversee and report on any Standing or Special Committees as designated by the PTCO organizational chart.
- Maintain sufficient reserves from year to year to cover salary support and any expenses that will be incurred prior to the receipt of fall fundraising income.
- Ensure that all checks over \$1,000 are signed by two account signatories.
- Maintain electronic and paper accounting records (for 7 years).
- **Treasurer Elect**
  - Undertake the year-end review of the PTCO financial records and submit a copy of the report to Parents Council no later than 30 days after completion.
  - Receive and deposit on a weekly basis, or more often when required, all monies of the PTCO.
  - Adhere to the cash procedures policy and financial policies of the PTCO. (See Attachment One, West Middle School Parent Teacher Community Organization Financial Policies.)
  - Sign checks in absence of the Treasurer.
  - Review the PTCO checkbook and bank reconciliations quarterly with the Treasurer.
  - Assist the Treasurer as needed.
  - Work with the current Treasurer throughout the school year to receive training regarding all Treasurer responsibilities.
  - Assume the position of Treasurer for the next school year.
- **Fundraising Chair**
  - Perform the duties of the President in the absence of the President, President Elect, and Secretary.
  - Gather and report on the organizational and financial progress of all fundraising activities at Executive Board meetings.
  - Account for and oversee fund collections.
  - Oversee and report on any Standing or Special Committees as designated by the PTCO organizational chart.
- **Communications Chair**
  - Coordinate and distribute all online communication and related materials submitted from any PTCO source to the West Weekly News.
  - Manage, maintain, edit and update the West PTCO website and social media.
  - Work with the President and Principal to manage and coordinate all PTCO internal and external communications to ensure consistency, accuracy, equity and comprehensive coverage.
  - Oversee and report on any Standing or Special Committees as designated by the PTCO organizational chair

- **Promotions Chair**

- Coordinate with committees to promote school spirit, key achievements, events, and activities of the West community.
- Coordinate and distribute select public relations information to the CCSD and West PTCO websites, Communications Chair, and local media.
- Oversee and report on any Standing or Special Committees as designated by the PTCO organizational chart.

## **2. Nominations and Elections**

Nominations for PTCO officers are performed by the Nominating Committee. The Nominating Committee shall consist of the President, President Elect and one or more representatives from each elementary feeder school. If a feeder school is not represented, the position will remain open. The Nominating Committee Chair shall be chosen by the committee members from one of the feeder elementary school representatives.

The Nominating Committee shall work to achieve a well-balanced slate of officers, representatives and standing committee chairpersons from each feeder school.

The Nominating Committee shall nominate a candidate for each elected office after obtaining consent from the nominee. The slate of candidates for each office shall be posted at least thirty (30) days prior to election.

Election shall occur at the final PTCO general membership meeting in the spring. Nominations shall be accepted from the floor at the meeting on the condition that the nominee consents. If there is only one nominee for each office, then election shall be by voice vote. If more than one candidate is nominated for an office, the election for that office shall be by a plurality of those present and voting at the general membership meeting by a written ballot.

The newly elected officers shall be installed immediately upon election.

## **3. Eligibility**

Officers of the PTCO must be legal adult General Members.

## **4. Term of Office**

The term of the office for all officers shall be for one year. Officers shall assume their official duties by the close of the school year in which they were elected.

No officer shall be eligible to serve for more than three (3) consecutive years. The same position may not be held by the same individual for more than two (2) years. If, despite using best efforts, the Nominating Committee is unable to fill all offices, the foregoing term limitations may be waived for an individual one time by majority vote of the Nominating Committee.

## **5. Removal from Office**

Officers can be removed from office by two-thirds (2/3) vote of the Executive Board. Reasons for removal include:

- Failure to perform the duties of the office
- Missing more than three (3) meetings during the term of office
- Failure to uphold fiduciary responsibilities of the office
- Conviction of a felony

## **6. Vacancies**

In the event a vacancy should occur among the elected officers, the President should call a meeting of the Executive Board within thirty (30) days to appoint a new officer to finish the unexpired term.

# **ARTICLE V**

## **MEETINGS**

### **1. General Membership Meetings**

At least three (3) general membership meetings shall be held during the school year. The meeting dates for the entire year shall be chosen by the President and should be published at the beginning of the school year, but no less than 30 days prior to the meeting through print and electronic means available to the organization. Meetings are open to all members. Meetings may be held in-person, by phone conference, or by video conference at the determination of the President.

The Secretary shall keep minutes of all general membership meetings.

### **2. Cancellation of Meetings**

The President shall have the authority to cancel and/or reschedule general membership meetings in the event of an emergency, inclement weather, or other school closure.

### **3. Quorum and Voting**

Each General Member present at any meeting shall be entitled to one (1) vote for the purpose of transacting the business of the organization. All eligible voters at a meeting shall constitute a quorum and a majority vote shall decide all matters at the meeting. The President shall vote only in the event of a tie with a single tie breaking vote.

# **ARTICLE VI**

## **EXECUTIVE BOARD**

### **1. Board Composition**

The Executive Board consists of the elected officers of the PTCO, the immediate past President(s) and the Principal. The Principal serves as an ex officio, non-voting member.

### **2. Executive Board Meetings**

The Executive Board meets monthly (during the regular school year), on the first Tuesday of the month, to transact the business of the PTCO. The Executive Board meetings are open to the membership.

A joint meeting of the outgoing and incoming Executive Boards shall be held at the last Executive Board meeting of each school year. All outgoing Executive Board members shall present a written report file to their successors.

Executive Board meetings may be held in-person, by phone conference, or video conference at the determination of the President

The Secretary shall keep minutes of all Executive Board meetings.

For the purpose of voting at Executive Board meetings, each officer shall only have one (1) vote; co-chairs must agree on a vote or their vote is nullified. All eligible voters at a meeting shall constitute a quorum and a majority vote shall decide all matters at the meeting. The President shall vote only in the event of a tie with a single tie breaking vote.

Special meetings of the Executive Board may be called by the President or the Principal with a five-day notice by phone, e-mail, or in writing.

In special circumstances, such as time constraints, when requested by the President, board members will be allowed to vote electronically. As with voting in-person, each officer shall be entitled to one (1) vote; co-chairs must agree on a vote. All eligible voters who respond within the designated voting timeframe constitutes a quorum and a majority of that vote shall decide all matters. The President shall vote only in the event of a tie with a single tie breaking vote.

### **3. Duties of the Executive Board**

The Executive Board is responsible for transacting the business of the PTCO including, but not limited to:

- Approving the annual budget,
- Approving non-budgeted expenditures up to \$1000,
- Presenting the bylaws, annual budget and organizational chart at the first general membership meeting of the year,
- Representing the PTCO and membership in dealing with the public and related organizations,
- Appointing standing committees, including Nominating Committee, and representatives as outlined in the bylaws
- Creating ad-hoc or special committees as necessary,
- Approving the plans of the committees,
- Reviewing and approving grant applications forwarded by the Principal based upon available funds and the short and long term PTCO goals per article II of the organization's bylaws,
- Presenting approved grants at the next general membership meeting,
- Considering short- and long-range planning goals in all decision-making,
- And maintaining confidentiality regarding transactions between parents and the PTCO.

As an ex officio, non-voting member, the school Principal is responsible for:

- Reporting to the PTCO on the status of the school,
- Collecting and submitting grant applications to the Executive Board for funding consideration as requested,
- And, approving all actions of the PTCO Executive Board and committees.

## ARTICLE VII

### COMMITTEES AND REPRESENTATIVES

The Executive Board appoints several standing committees, PTCO representatives, and special committees as necessary. Committee members, chairs, and representatives are nominated for appointment by the Nominating Committee.

#### 1. Representatives

The PTCO may designate individuals to serve as representatives to other organizations as needed. These Representatives attend and report at the PTCO Executive Board meetings per the organizational chart. They represent the interests of West PTCO, school and community to the organizations whose meetings they attend.

Such Representatives may include, at the discretion of the Executive Board:

- CCSD Parents' Information Network
- Cherry Creek High School
- CCSD Parents' Council
- West Middle School Accountability Advisory Committee
- CCSD GT Council

#### 2. Standing Committees

The Executive Board appoints standing committees and chairs of each committee. Any vacancies are filled by the Executive Board. Committees may only expend funds as approved in the annual budget with the approval of the Treasurer.

Each Committee Chairperson's responsibilities shall include:

- Reporting to the Executive Board per the organizational chart,
- Attending and reporting to PTCO general membership meetings as needed,
- Maintaining documentation of all committee duties and activities to be forwarded to the subsequent year Chairperson,
- And documenting all receipts and disbursements associated with committee activity.

The following committees are herein authorized:

**Back to School Night** (3 positions): Obtains dates and plans activities with school administration for *Back To School* nights at the beginning of the school year.

**Character Development Day** (3 positions): Works with the Assistant Principal to research and hire Keynote Speakers/Programs for grade-wide assemblies during school hours. These speakers cover "hot topics" within the youth world today. Some examples include SOS, depression, anxiety, drugs/alcohol abuse, bullying as well as character building that instills kindness, empathy, and/or compassion within the school community. Ideally this committee would be comprised of one volunteer representing each grade.



**Check-In** (2 positions and 2 shadows; 1 bookkeeper): Determines what PTCO-run and school-run check-in activities will take place and designs check-in flow. Works with Volunteer Coordinator to staff check-in. Bookkeeper is responsible for collecting and counting funds with the assistance of the Treasurer Elect who deposits the funds.

**Database Manager/Clean up** (1 position): During summer, updates database with incoming 6<sup>th</sup> grade families' information and deletes outgoing 8<sup>th</sup> grade families. Maintains updates throughout school year.

**Directory** (3 positions): Coordinates advertising sales, printing, sales, and distribution of the student directory at the beginning of the year. Positions include a distribution/proofread volunteer and an ad sales volunteer.

**Family Giving** (2 positions): Works with the Fundraising Chair to coordinate and implement a "direct ask" fundraising campaign.

**Gifted & Talented** (2 positions): Works with school to coordinate parent outreach regarding programming and informational opportunities for GT students. Chair serves as the representative to the CCSD GT Council, attending meetings and reporting back as necessary.

**Grade Level Parties** (1 Chair and up to 3 positions each grade level): Oversees and works with Student Council and a Faculty representative, as well as all three grade level committees to help plan and facilitate all class parties for each grade. Works within the provided budget, assists with planning party themes, and coordinates parent and teacher volunteers.

**Health and Wellness** (3 + positions): Plans, organizes and creates The Wellness @ West Event(s) throughout the school year. These events cater to parents, students & faculty. Topics can include (but are not limited to): social media awareness, legal pitfalls for teens, drug/alcohol abuse, physical and mental health and how to achieve mindfulness. Works with WMS Counselors, Social Worker & Psychologist to meet current needs of the community.

**Honor Roll/Student Achievement** (2 positions): Provides Honor Roll recipients with awards. Solicit and display non-academic student achievements.

**Hospitality** (5 positions): Works with school to coordinate meals for teachers/staff and maintain set budget (Back to School Luncheon, Veterans Day, fall conferences, holiday luncheon, spring conferences, coffee cart, etc).

**Amazon Smile** (2 positions): Promotes the use of Amazon Smile in the West Weekly News and on Facebook / Instagram via Communications Committee.

**Library Volunteer** (1 position): Works with Librarians to determine volunteer staffing needs and then coordinate volunteers for library, as well as coordinating volunteers for both Book Fairs.

**Nominating** (8+ positions): Works with President Elect to nominate all officers, representatives, and committee members and chairs for the following year as specified in the bylaws.

**Photographers** (2 positions per grade level): Attends various events throughout the year and takes photos. (Ex: West Fest, Wildcat Challenge, grade level parties, Band/Orchestra presentations, Theater Programs, Honor Roll Awards, etc.) Coordinates with Yearbook staff to share/exchange photos. Enlarges photos into laminated posters that will be hung inside the school ONLY. They can NOT be taken off school grounds. Hangs all photos throughout the building.

**School Supply Coordinator** (1 position): Organizes, publicizes, orders, and manages school supply kits for all three grades.

**School Store/ Inventory** (1 positions), volunteer coordinator (1 position): Orders, maintains, and organizes inventory; works with Wildcat Wear to sell merchandise. Volunteer coordinator trains and organizes volunteers to staff the school store.

**STEM** (2 positions): Coordinates STEM activities after school in conjunction with GT program/advisors.

**Volunteer Coordinator** (1 position): Works with various PTCO committee members to obtain volunteers for areas such as school store, staff luncheons, West Fest, etc.

**West Fest** (2 positions, 2 shadows): Communicates West Fest dates to incoming and current families, works with Volunteer Coordinator to schedule volunteers, and works with staff to establish West Fest flow, space requirements, and activities.

**West Tours** (2 positions): Works with Counseling Office to provide tours to potential families on an as needed basis. Works with Volunteer Coordinator to solicit and train parents to guide school tours.

**Wildcat Challenge Fundraiser** (3+ positions): Plans and implements the fundraiser, involving volunteer coordination, organization of promotional materials, and coordination with teachers, faculty, and students.

**Wildcat Wear** (2 positions): Inventories current clothing, sets prices, orders spirit wear (secures a vendor, selects designs, establishes sizes/quantities). Works with School Store Committee to maintain inventory. Sells clothing at check-in and other events throughout the year. (ex: Sporting events, back to school nights, school plays and any other school functions that may bring in large parent crowds). Photographs and lists items for sale on the online store. Fulfills online orders for delivery to school.

### **3. Special Committees**

At its discretion, the Executive Board may choose to add committees for special programs. The composition and selection of such committees is determined by the Executive Board.

## **ARTICLE VIII**

### **PARLIMENTARY AUTHORITY**

The parliamentary writings of General Henry M. Robert shall be the authority on parliamentary law, except when in conflict with the bylaws.

## **ARTICLE IX**

### **FISCAL YEAR**

The fiscal year shall begin on July 1<sup>st</sup> and end on June 30<sup>th</sup> of the following year.

All reimbursement requests are to be submitted (on the PTCO reimbursement form) to the Treasurer prior to June 30<sup>th</sup> of the year the cost was incurred. If it is not submitted prior to end of fiscal year, the amount will not be reimbursed.

## **ARTICLE X**

### **CONFLICT OF INTEREST**

Whenever a member or officer has a financial or personal interest in any matter coming before the Executive Board or general membership, the affected person shall a) fully disclose the nature of the interest and b) withdraw from discussion, lobbying, and voting on the matter. Any transaction or vote involving a potential conflict of interest shall be approved only when a majority of disinterested members determine that it is in the best interest of the organization to do so. The minutes of meetings at which such votes are taken shall record such disclosure, abstention and rationale for approval.

## **ARTICLE XI**

### **AMENDMENTS**

The Executive Board, at its first meeting of the year, will review the bylaws. The bylaws will be presented for approval at the first general membership meeting of the year.

These bylaws may be amended at any general membership meeting. Proposed amendments must be first be approved by the Executive Board. Written notice of the proposed amendment(s) shall have been given thirty (30) days prior to the general membership meeting.

A hard copy of the bylaws shall be posted at the school and an electronic copy may be posted online for general viewing.

## **ARTICLE XII**

### **OPERATING PRINCIPLES**

The following are the operating principles to be followed by this PTCO, as required by the Cherry Creek School District Parent Teacher Community Council, Inc. (CCSD Parents' Council):

1. The organization shall not engage in or endorse any commercial activities. This does not, however, prevent the organization from carrying on fundraising activities related to its purpose. Nor does it prevent a commercial enterprise from sponsoring an activity related to the organization's purpose.
2. Per TITLE 26, SECTION 4911 of the IRS Code

A Parent Teacher 501(c)(3) Tax-Exempt Organization is allowed:

- To participate in political activities and supporting or influencing legislation, such as a school budget issue or a referendum.
- To participate in activities to influence legislation that may be considered as directly connected to the "survival" of the organization, such as a referendum supporting education.
- To have a speaker come and present information for or against proposed legislation.

A Parent Teacher 501(c)(3) Tax-Exempt Organization is not allowed:

- To expend monies to have a candidate running for election as a speaker at a meeting, or to endorse a political candidate.
  - To expend a “substantial” amount of their funds on activities to influence legislation. The PTCO should spend no more than five percent (5%) of its annual expenditures in support of election activities.
3. No part of the net earnings of the organization shall personally benefit its members, directors, officers or other private persons. The organization may carry on only those activities permitted under the Internal Revenue Code, Section 501(c)(3).
4. Upon the dissolution of the organization and after paying for the debts of the organization, the remaining assets shall be distributed to one or more non-profit organizations, which are tax-exempt under Section 501(c)(3) of the Internal Revenue Code.

## **ARTICLE XIII**

### **AFFILIATION WITH CHERRY CREEK SCHOOL DISTRICT PARENT TEACHER COMMUNITY COUNCIL, INC.**

1. This organization is structured under the authority of the Cherry Creek School District Parent Teacher Community Council, Inc. (CCSD Parents’ Council) and is chartered as a subordinate organization in accordance with the rules prescribed by the CCSD Parents’ Council.
2. An annual Affiliation Letter shall be signed by the President of the PTO/PTCO to the CCSD Parents’ Council President affirming their continuation as a subordinate organization under the CCSD Parents’ Council Tax Exempt 501(c)(3) status with the Internal Revenue Service. A copy of the document with the original or facsimile signature shall be provided the CCSD Parents’ Council. (A signature received via a FAX document is deemed acceptable.)
3. The membership fee required by the CCSD Parents’ Council shall be an obligation of this organization.
4. A copy of the bylaws, including certain provisions required by the CCSD Parents’ Council, shall be forwarded to the CCSD Parent’s Council Treasurer upon adoption. Further, when amendments are made to the bylaws, a copy of the amended bylaws shall be submitted to the CCSD Parents’ Council Treasurer.
5. Copies of all annually required financial filings to the Internal Revenue Service and the Secretary of State (State of Colorado) shall be submitted to the Treasurer of the CCSD Parents Council within thirty (30) days of filing.
6. Permanent books and records shall be maintained with sufficient detail to adequately reflect all sources of income and nature of expenditures. Such books and records will be made available for inspection, at reasonable times, upon request of an authorized representative of the CCSD Parents’ Council.
7. The President of this organization shall be a member of the CCSD Parents’ Council. If the President are unable to attend regular Parents’ Council meetings, it is recommended that one or more Parents’ Council representatives be assigned to attend and report during regular PTCO meetings. The membership fee required by the CCSD Parents’ Council should be an obligation of this organization.
8. As a subordinate organization of the CCSD Parents’ Council, this group is obligated to operate in accordance with the prescribed rules of the CCSD Parents’ Council and the Operating Principles in Article VIII of these bylaws. Failure to comply with these provisions could result in withdrawal by the CCSD Parents’ Council of the charter of this organization.

**ATTACHMENT ONE**

**WEST MIDDLE SCHOOL PARENT TEACHER COMMUNITY ORGANIZATION**

**FINANCIAL POLICIES**