



CITY COUNCIL AGENDA ITEM

Date: November 14, 2013

To: Brian Kischnick, City Manager

From: Aileen Bittner, City Clerk

Subject: Request for Recognition as a Nonprofit Organization Status from Kim Bryson – Boyd R. Larson Middle School Parent Teacher Organization

Background

Attached is a request from Kim Bryson, Larson Middle School Treasurer on behalf of the Boyd R. Larson Middle School Parent Teacher Organization seeking recognition as nonprofit organization status for the purpose of obtaining a charitable gaming license for fundraising purposes.

Recommendation

It has been City Management's practice to support the approval of such requests.

Fund Availability

There are no financial considerations associated with this item.

City Attorney's Review as to Form and Legality

There are no legal considerations associated with this item.

Suggested Resolution
Resolution #2013-11-

RESOLVED, That Troy City Council hereby **APPROVES** the request from Boyd R. Larson Middle School Parent Teacher Organization, asking that they be recognized as a nonprofit organization operating in the community for the purpose of obtaining a charitable gaming license as recommended by City Management.

Yes:

No:

Boyd R. Larson Middle School Parent Teacher Organization
2222 E. Long Lake Road
Troy, MI 48085

November 12, 2013

Mayor Dane Slater
City Council Members
500 W. Big Beaver Rd
Troy, MI 48084

2013 NOV 12 PM 12:23

Dear Mayor Slater and Troy City Council Members,

The Boyd R. Larson Middle School Parent Teacher Organization is seeking to be licensed to conduct millionaire parties under the regulations established by the Michigan Gaming Control Board. We plan to host charity poker nights at licensed establishments in Troy to raise funds to support the educational needs at the school.

The Boyd R. Larson Middle School Parent and Teacher Organization's (aka Larson PTO) purpose is to enhance and support the educational experience at our school, to develop a closer connection between school and home by encouraging parent involvement and to improve the environment at our school through volunteer and financial support. Our organization provides support services and offers programs which augment the education provided by the Troy School district.

All operations of the organization are conducted by the Larson staff and the students' parents at the school in Troy, Michigan. All work is done on a volunteer basis during the school year.

To pay for the programs offered, the organization conducts a magazine fund raiser, maintains a student supply center, sells student directories, receives grants from local stores, holds skating and bowling parties and sells videos to the school's eighth graders.

The operations of the Larson PTO include providing assignment books for all students, holding break free dances, organizing the Pride program for students who attain specific grades and show exemplary behavior, providing money to teachers for supplies needed in their classrooms, paying for technology needs, buying books, running the ANCHORS program for students with special needs, making donations to local organizations that support education and safety, paying tribute to our staff in appreciation for their service and holding a party for the school's eighth graders at the end of the year. Operations in the past also included maintaining a fish tank used in the school's science program.

We respectfully request that you issue a resolution recognizing our organization as bona fide non-profit organization operating in Troy which is required for our organization to receive the license to conduct millionaire parties. Please find the required documents for this resolution enclosed.

Sincerely,



Kim M. Bryson
Larson Middle School Treasurer
248-828-7996



CITY OF TROY

SOLICITATION – FUND RAISING

Date Received: 11/12/13

File the following information with the City Clerk's Office at least 21 days prior to the time when the permit is desired. TIME SPAN FOR PERMIT IS NOT TO EXCEED NINETY (90) DAYS.

Name of Organization:

Boyd R. Larson Middle School Parent Teacher Org.

Phone:

248-823-4800

Local Address:

City/Zip:

2222 E. Long Lake Rd.

Troy, MI, 48085

Home Address (if different):

City/Zip:

same

Name of Parent Organization:

N/A

Address:

N/A

Local Representative/Officers:

Name	Title	Phone
<u>Tracy Sutherland</u>	<u>President</u>	<u>248-524-9158</u>
<u>Danielle Clippard</u>	<u>Vice-President</u>	<u>248-740-0758</u>
<u>Danielle Buser</u>	<u>Vice-President</u>	<u>248-740-8431</u>
<u>Kim Bryson</u>	<u>Treasurer</u>	<u>248-828-7996</u>

Person in Charge of Solicitations: Kim Bryson, Treasurer

How are funds solicited: Charity Poker event at licensed operator

Locations/Dates/Times:

Locations	Dates	Times
<u>To be determined after license is obtained from the Michigan Gaming Control Board</u>		

To what purpose will you put these funds: support educational needs at Larson

What is the requested amount for contribution: to be determined



State of Michigan
 Michigan Gaming Control Board
 Office of the Executive Director
 P.O. Box 30786
 Lansing, MI 48909
 Phone: (313) 456-4940
 Fax: (313) 456-3405
 Email: Millionaireparty@michigan.gov
 www.michigan.gov/mgcb

LOCAL GOVERNING BODY RESOLUTION FOR CHARITABLE GAMING LICENSES
 (Required by MCL 432.103(K)(ii))

At a _____ meeting of the _____
REGULAR OR SPECIAL TOWNSHIP, CITY, OR VILLAGE COUNCIL/BOARD

called to order by _____ on _____
DATE

at _____ a.m./p.m. the following resolution was offered:
TIME

Moved by _____ and supported by _____

that the request from _____ of _____
NAME OF ORGANIZATION CITY

county of _____, asking that they be recognized as a
COUNTY NAME

nonprofit organization operating in the community for the purpose of obtaining charitable

gaming licenses, be considered for _____
APPROVAL/DISAPPROVAL

APPROVAL
 Yeas: _____

Nays: _____

Absent: _____

DISAPPROVAL
 Yeas: _____

Nays: _____

Absent: _____

I hereby certify that the foregoing is a true and complete copy of a resolution offered and

adopted by the _____ at a _____
TOWNSHIP, CITY, OR VILLAGE COUNCIL/BOARD REGULAR OR SPECIAL

meeting held on _____
DATE

SIGNED: _____
TOWNSHIP, CITY, OR VILLAGE CLERK

PRINTED NAME AND TITLE

ADDRESS



Department of the Treasury
Internal Revenue Service

P.O. BOX 2508
CINCINNATI OH 45201

In reply refer to: 9999999999
Apr. 30, 2013 LTR 3367C SO
38-2900364 000000 00

00022593

BODC: TE

BOYD R LARSON MIDDLE SCHOOL PARENT
AND TEACHER ORGANIZATION
C/O LARSON PTO
2222 E LONG LAKE RD
TROY MI 48085

Employer Identification Number: 38-2900364
Tax Form: 1023
Document Locator Number: 17053-098-33101-3
For assistance, call: 1-877-829-5500

Dear Applicant,

We received your application for exemption from Federal income tax and your user fee payment.

During the initial review process, applications for exemption are separated into three groups:

1. Those that can be processed immediately based on information submitted,
2. Those that need minor additional information to be resolved, and
3. Those that require additional development.

If your application falls in the first group or second group, you will receive your determination letter stating that you are exempt from Federal income tax or a request for information via phone, fax, or letter. If your application falls within the third group, you will be contacted when your application has been assigned to an Exempt Organizations specialist for technical review. You can expect to be contacted within approximately 90 days from the date of this notice.

IRS does not issue "tax exempt numbers" or "tax exempt certificates" for state or local sales or income taxes. If you need exemption from these taxes, contact your state or local tax offices.

General information about the application process and tax-exemption can be found by visiting our website, www.irs.gov/eo. If you are unable to locate the information needed, you may call our toll free number shown above Monday through Friday. When communicating with us, please refer to the employer identification number and document locator number shown above.

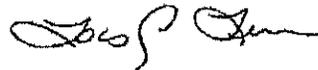
Sign up for Exempt Organizations' EO Update, a regular e-mail newsletter that highlights new information posted on the Charities pages of irs.gov. To subscribe, go to www.irs.gov/eo and click on "EO Newsletter."

9999999999
Apr. 30, 2013 LTR 3367C S0
38-2900364 000000 00
0002259

BOYD R LARSON MIDDLE SCHOOL PARENT
AND TEACHER ORGANIZATION
C/O LARSON PTD
2222 E LONG LAKE RD
TROY MI 48085

For other general information, tax forms, and publications, visit
www.irs.gov

Sincerely yours,



Lois G. Lerner
Director, Exempt Organizations



IRS Department of the Treasury
Internal Revenue Service

P.O. BOX 2508
CINCINNATI OH 45201

022139.181416.0118.003 1 AB 0.384 536



BOYD R LARSON MIDDLE SCHOOL PARENT
AND TEACHER ORGANIZATION
C/O LARSON PTO
2222 E LONG LAKE RD
TROY MI 48085

12139

Form 1023 Checklist

(Revised June 2006)

Application for Recognition of Exemption under Section 501(c)(3) of the Internal Revenue Code

Note. Retain a copy of the completed Form 1023 in your permanent records. Refer to the General Instructions regarding Public Inspection of approved applications.

Check each box to finish your application (Form 1023). Send this completed Checklist with your filled-in application. If you have not answered all the items below, your application may be returned to you as incomplete.

- Assemble the application and materials in this order:
 - Form 1023 Checklist
 - Form 2848, *Power of Attorney and Declaration of Representative* (if filing) N/A
 - Form 8821, *Tax Information Authorization* (if filing)
 - Expedite request (if requesting) N/A
 - Application (Form 1023 and Schedules A through H, as required)
 - Articles of organization
 - Amendments to articles of organization in chronological order
 - Bylaws or other rules of operation and amendments
 - Documentation of nondiscriminatory policy for schools, as required by Schedule B N/A
 - Form 5768, *Election/Revocation of Election by an Eligible Section 501(c)(3) Organization To Make Expenditures To Influence Legislation* (if filing) N/A
 - All other attachments, including explanations, financial data, and printed materials or publications. Label each page with name and EIN.
- User fee payment placed in envelope on top of checklist. DO NOT STAPLE or otherwise attach your check or money order to your application. Instead, just place it in the envelope.
- Employer Identification Number (EIN)
- Completed Parts I through XI of the application, including any requested information and any required Schedules A through H.
 - You must provide specific details about your past, present, and planned activities.
 - Generalizations or failure to answer questions in the Form 1023 application will prevent us from recognizing you as tax exempt.
 - Describe your purposes and proposed activities in specific easily understood terms.
 - Financial information should correspond with proposed activities.
- Schedules. Submit only those schedules that apply to you and check either "Yes" or "No" below.

Schedule A	Yes ___ No <input checked="" type="checkbox"/>	Schedule E	Yes ___ No <input checked="" type="checkbox"/>
Schedule B	Yes ___ No <input checked="" type="checkbox"/>	Schedule F	Yes ___ No <input checked="" type="checkbox"/>
Schedule C	Yes ___ No <input checked="" type="checkbox"/>	Schedule G	Yes ___ No <input checked="" type="checkbox"/>
Schedule D	Yes ___ No <input checked="" type="checkbox"/>	Schedule H	Yes ___ No <input checked="" type="checkbox"/>

- An exact copy of your complete articles of organization (creating document). Absence of the proper purpose and dissolution clauses is the number one reason for delays in the issuance of determination letters.
 - Location of Purpose Clause from Part III, line 1 (Page, Article and Paragraph Number) Amendment to Articles of Incorporation
 - Location of Dissolution Clause from Part III, line 2b or 2c (Page, Article and Paragraph Number) or by operation of state law Amendment to Articles of Incorporation, #3 - Article 11 (Article 11)
- Signature of an officer, director, trustee, or other official who is authorized to sign the application.
 - Signature at Part XI of Form 1023.
- Your name on the application must be the same as your legal name as it appears in your articles of organization.

Send completed Form 1023, user fee payment, and all other required information, to:

Internal Revenue Service
 P.O. Box 192
 Covington, KY 41012-0192

If you are using express mail or a delivery service, send Form 1023, user fee payment, and attachments to:

Internal Revenue Service
 201 West Rivercenter Blvd.
 Attn: Extracting Stop 312
 Covington, KY 41011

Form **8821**

Tax Information Authorization

OMB No. 1545-1165

For IRS Use Only

(Rev. October 2012)

Department of the Treasury
Internal Revenue Service

- ▶ Information about Form 8821 and its instructions is at www.irs.gov/form8821.
- ▶ Do not sign this form unless all applicable lines have been completed.
- ▶ To request a copy or transcript of your tax return, use Form 4506, 4506-T, or 4506T-EZ.

Received by: _____
 Name _____
 Telephone _____
 Function _____
 Date _____

1 Taxpayer information. Taxpayer must sign and date this form on line 7.

Taxpayer name and address (type or print)		Taxpayer identification number(s)	
Boyd R. Larson Middle School Parent and Teacher Organization 2222 East Long Lake Road Troy, MI 48085		38-2900364	
		Daytime telephone number	Plan number (if applicable)
		248-823-4800	

2 Appointee. If you wish to name more than one appointee, attach a list to this form.

Name and address	CAF No. _____
	PTIN _____
	Telephone No. _____
	Fax No. _____
	Check if new: Address <input type="checkbox"/> Telephone No. <input type="checkbox"/> Fax No. <input type="checkbox"/>

See attached list for 2 appointees

3 Tax matters. The appointee is authorized to inspect and/or receive confidential tax information for the tax matters listed on this line. Do not use Form 8821 to request copies of tax returns.

(a) Type of Tax (Income, Employment, Payroll, Excise, Estate, Gift, Civil Penalty, etc.) (see instructions)	(b) Tax Form Number (1040, 941, 720, etc.)	(c) Year(s) or Period(s) (see the instructions for line 3)	(d) Specific Tax Matters (see instr.)
501(c)(3) exemption	1023	2013, 2014, 2015, 2016	not applicable

4 Specific use not recorded on Centralized Authorization File (CAF). If the tax information authorization is for a specific use not recorded on CAF, check this box. See the instructions. If you check this box, skip lines 5 and 6

5 Disclosure of tax information (you must check a box on line 5a or 5b unless the box on line 4 is checked):

- a** If you want copies of tax information, notices, and other written communications sent to the appointee on an ongoing basis, check this box
- Note.** Appointees will no longer receive forms, publications and other related materials with the notices.
- b** If you do not want any copies of notices or communications sent to your appointee, check this box

6 Retention/revocation of tax information authorizations. This tax information authorization automatically revokes all prior authorizations for the same tax matters you listed on line 3 above unless you checked the box on line 4. If you do not want to revoke a prior tax information authorization, you must attach a copy of any authorizations you want to remain in effect and check this box

To revoke this tax information authorization, see the instructions.

7 Signature of taxpayer. If signed by a corporate officer, partner, guardian, executor, receiver, administrator, trustee, or party other than the taxpayer, I certify that I have the authority to execute this form with respect to the tax matters and tax periods shown on line 3 above.

▶ IF NOT SIGNED AND DATED, THIS TAX INFORMATION AUTHORIZATION WILL BE RETURNED.

▶ DO NOT SIGN THIS FORM IF IT IS BLANK OR INCOMPLETE.

Samantha Maziasz _____ Date 2/12/13
 Signature _____
Samantha J Maziasz _____ Title President
 Print Name _____ Title (if applicable) _____

PIN number for electronic signature

Boyd R. Larson Middle School Parent and Teacher Organization
38-2900364
Form 8821 – Tax Information Authorization

2. Appointees

Kim Marie Bryson
2101 Highbury Drive
Troy, MI 48085
248-828-7996

CAF - none
PTIN - none

Christine Marie Clifford
5117 Westmoreland
Troy, MI 48085
248-770-4838

CAF - none
PTIN - none

Application for Recognition of Exemption
Under Section 501(c)(3) of the Internal Revenue Code

Use the instructions to complete this application and for a definition of all **bold** items. For additional help, call IRS Exempt Organizations Customer Account Services toll-free at 1-877-829-5500. Visit our website at www.irs.gov for forms and publications. If the required information and documents are not submitted with payment of the appropriate user fee, the application may be returned to you.

Attach additional sheets to this application if you need more space to answer fully. Put your name and EIN on each sheet and identify each answer by Part and line number. Complete Parts I - XI of Form 1023 and submit only those Schedules (A through H) that apply to you.

Part I Identification of Applicant

1 Full name of organization (exactly as it appears in your organizing document) <i>Boyd R. Larson Middle School Parent and Teacher Organization</i>		2 c/o Name (if applicable) <i>Larson PTO</i>	
3 Mailing address (Number and street) (see instructions) <i>2222 E. Longlake Road</i> City or town, state or country, and ZIP + 4 <i>Troy MI 48085</i>		Room/Suite	4 Employer Identification Number (EIN) <i>38-2900364</i>
6 Primary contact (officer, director, trustee, or authorized representative) a Name: <i>Christine Clifford, Treasurer</i>		5 Month the annual accounting period ends (01 - 12) <i>6</i>	
7 Are you represented by an authorized representative, such as an attorney or accountant? If "Yes," provide the authorized representative's name, and the name and address of the authorized representative's firm. Include a completed Form 2848, <i>Power of Attorney and Declaration of Representative</i> , with your application if you would like us to communicate with your representative.		<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	
8 Was a person who is not one of your officers, directors, trustees, employees, or an authorized representative listed in line 7, paid, or promised payment, to help plan, manage, or advise you about the structure or activities of your organization, or about your financial or tax matters? If "Yes," provide the person's name, the name and address of the person's firm, the amounts paid or promised to be paid, and describe that person's role.		<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	
9a Organization's website: <i>www.larsonpto.com</i>			
b Organization's email: (optional)			
10 Certain organizations are not required to file an information return (Form 990 or Form 990-EZ). If you are granted tax-exemption, are you claiming to be excused from filing Form 990 or Form 990-EZ? If "Yes," explain. See the instructions for a description of organizations not required to file Form 990 or Form 990-EZ. <i>Gross revenues < \$50,000 annually</i>		<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No	
11 Date incorporated if a corporation, or formed, if other than a corporation. (MM/DD/YYYY) <i>06/25/2012</i>			
12 Were you formed under the laws of a foreign country? If "Yes," state the country.		<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	

Part II Organizational Structure

You must be a corporation (including a limited liability company), an unincorporated association, or a trust to be tax exempt. (See instructions.) **DO NOT file this form unless you can check "Yes" on lines 1, 2, 3, or 4.**

- 1 Are you a **corporation**? If "Yes," attach a copy of your articles of incorporation showing **certification of filing** with the appropriate state agency. Include copies of any amendments to your articles and be sure they also show state filing certification. Yes No *See attached*
- 2 Are you a **limited liability company (LLC)**? If "Yes," attach a copy of your articles of organization showing certification of filing with the appropriate state agency. Also, if you adopted an operating agreement, attach a copy. Include copies of any amendments to your articles and be sure they show state filing certification. Refer to the instructions for circumstances when an LLC should not file its own exemption application. Yes No
- 3 Are you an **unincorporated association**? If "Yes," attach a copy of your articles of association, constitution, or other similar organizing document that is dated and includes at least two signatures. Include signed and dated copies of any amendments. Yes No
- 4a Are you a **trust**? If "Yes," attach a signed and dated copy of your trust agreement. Include signed and dated copies of any amendments. Yes No
- b Have you been funded? If "No," explain how you are formed without anything of value placed in trust. Yes No
- 5 Have you adopted **bylaws**? If "Yes," attach a current copy showing date of adoption. If "No," explain how your officers, directors, or trustees are selected. Yes No *See attached*

Part III Required Provisions in Your Organizing Document

The following questions are designed to ensure that when you file this application, your organizing document contains the required provisions to meet the organizational test under section 501(c)(3). Unless you can check the boxes in both lines 1 and 2, your organizing document does not meet the organizational test. **DO NOT file this application until you have amended your organizing document.** Submit your original and amended organizing documents (showing state filing certification if you are a corporation or an LLC) with your application.

- 1 Section 501(c)(3) requires that your organizing document state your exempt purpose(s), such as charitable, religious, educational, and/or scientific purposes. Check the box to confirm that your organizing document meets this requirement. Describe specifically where your organizing document meets this requirement, such as a reference to a particular article or section in your organizing document. Refer to the instructions for exempt purpose language. Location of Purpose Clause (Page, Article, and Paragraph): *Amendment to Articles of Incorporation #3 Art. 11*
- 2a Section 501(c)(3) requires that upon dissolution of your organization, your remaining assets must be used exclusively for exempt purposes, such as charitable, religious, educational, and/or scientific purposes. Check the box on line 2a to confirm that your organizing document meets this requirement by express provision for the distribution of assets upon dissolution. If you rely on state law for your dissolution provision, do not check the box on line 2a and go to line 2c.
- 2b If you checked the box on line 2a, specify the location of your dissolution clause (Page, Article, and Paragraph). Do not complete line 2c if you checked box 2a. *Amendment to Articles of Incorporation #3-Article 11*
- 2c See the instructions for information about the operation of state law in your particular state. Check this box if you rely on operation of state law for your dissolution provision and indicate the state:

Part IV Narrative Description of Your Activities

Using an attachment, describe your *past, present, and planned* activities in a narrative. If you believe that you have already provided some of this information in response to other parts of this application, you may summarize that information here and refer to the specific parts of the application for supporting details. You may also attach representative copies of newsletters, brochures, or similar documents for supporting details to this narrative. Remember that if this application is approved, it will be open for public inspection. Therefore, your narrative description of activities should be thorough and accurate. Refer to the instructions for information that must be included in your description.

Part V Compensation and Other Financial Arrangements With Your Officers, Directors, Trustees, Employees, and Independent Contractors

- 1a List the names, titles, and mailing addresses of all of your officers, directors, and trustees. For each person listed, state their total annual **compensation**, or proposed compensation, for all services to the organization, whether as an officer, employee, or other position. Use actual figures, if available. Enter "none" if no compensation is or will be paid. If additional space is needed, attach a separate sheet. Refer to the instructions for information on what to include as compensation.

Name	Title	Mailing address	Compensation amount (annual actual or estimated)
Samantha Maziasz	President	5306 Greendale Dr. Tray MI 48085	none
M'Liz Malven	Vice President	5173 Julian Tray MI 48085	none
Tracy Sutherland	Secretary	4443 Eleanor Dr. Tray MI 48085	none
Christine Clifford	Treasurer	5117 Westmoreland Tray MI 48085	none
<i>See attached for additional officers</i>			

Part V Compensation and Other Financial Arrangements With Your Officers, Directors, Trustees, Employees, and Independent Contractors (Continued)

b List the names, titles, and mailing addresses of each of your five highest compensated employees who receive or will receive compensation of more than \$50,000 per year. Use the actual figure, if available. Refer to the instructions for information on what to include as compensation. Do not include officers, directors, or trustees listed in line 1a.

Name	Title	Mailing address	Compensation amount (annual actual or estimated)
N/A - None			

c List the names, names of businesses, and mailing addresses of your five highest compensated independent contractors that receive or will receive compensation of more than \$50,000 per year. Use the actual figure, if available. Refer to the instructions for information on what to include as compensation.

Name	Title	Mailing address	Compensation amount (annual actual or estimated)
N/A - None			

The following "Yes" or "No" questions relate to *past, present, or planned* relationships, transactions, or agreements with your officers, directors, trustees, highest compensated employees, and highest compensated independent contractors listed in lines 1a, 1b, and 1c.

- 2a** Are any of your officers, directors, or trustees **related** to each other through **family** or **business relationships**? If "Yes," identify the individuals and explain the relationship. Yes No
- b** Do you have a business relationship with any of your officers, directors, or trustees other than through their position as an officer, director, or trustee? If "Yes," identify the individuals and describe the business relationship with each of your officers, directors, or trustees. Yes No
- c** Are any of your officers, directors, or trustees related to your highest compensated employees or highest compensated independent contractors listed on lines 1b or 1c through family or business relationships? If "Yes," identify the individuals and explain the relationship. Yes No

3a For each of your officers, directors, trustees, highest compensated employees, and highest compensated independent contractors listed on lines 1a, 1b, or 1c, attach a list showing their name, qualifications, average hours worked, and duties. *See attached*

- b** Do any of your officers, directors, trustees, highest compensated employees, and highest compensated independent contractors listed on lines 1a, 1b, or 1c receive compensation from any other organizations, whether tax exempt or taxable, that are related to you through **common control**? If "Yes," identify the individuals, explain the relationship between you and the other organization, and describe the compensation arrangement. Yes No

4 In establishing the compensation for your officers, directors, trustees, highest compensated employees, and highest compensated independent contractors listed on lines 1a, 1b, and 1c, the following practices are recommended, although they are not required to obtain exemption. Answer "Yes" to all the practices you use.

- a** Do you or will the individuals that approve compensation arrangements follow a conflict of interest policy? Yes No
- b** Do you or will you approve compensation arrangements in advance of paying compensation? Yes No
- c** Do you or will you document in writing the date and terms of approved compensation arrangements? Yes No

Boyd R. Larson Middle School

Parent and Teacher Organization

EIN: 38-2900364

Part V Compensation and Other Financial Arrangements With Your Officers, Directors, Trustees, Employees, and Independent Contractors (Continued)

- d Do you or will you record in writing the decision made by each individual who decided or voted on compensation arrangements? Yes No
- e Do you or will you approve compensation arrangements based on information about compensation paid by **similarly situated** taxable or tax-exempt organizations for similar services, current compensation surveys compiled by independent firms, or actual written offers from similarly situated organizations? Refer to the instructions for Part V, lines 1a, 1b, and 1c, for information on what to include as compensation. Yes No
- f Do you or will you record in writing both the information on which you relied to base your decision and its source? Yes No
- g If you answered "No" to any item on lines 4a through 4f, describe how you set compensation that is **reasonable** for your officers, directors, trustees, highest compensated employees, and highest compensated independent contractors listed in Part V, lines 1a, 1b, and 1c.

- 5a Have you adopted a **conflict of interest policy** consistent with the sample conflict of interest policy in Appendix A to the instructions? If "Yes," provide a copy of the policy and explain how the policy has been adopted, such as by resolution of your governing board. If "No," answer lines 5b and 5c. Yes No
- b What procedures will you follow to assure that persons who have a conflict of interest will not have influence over you for setting their own compensation?
- c What procedures will you follow to assure that persons who have a conflict of interest will not have influence over you regarding business deals with themselves?

See attached Conflict of Interest Statement adopted by a vote of the general membership February 12, 2013

Note: A conflict of interest policy is recommended though it is not required to obtain exemption. Hospitals, see Schedule C, Section I, line 14.

- 6a Do you or will you compensate any of your officers, directors, trustees, highest compensated employees, and highest compensated independent contractors listed in lines 1a, 1b, or 1c through **non-fixed payments**, such as discretionary bonuses or revenue-based payments? If "Yes," describe all non-fixed compensation arrangements, including how the amounts are determined, who is eligible for such arrangements, whether you place a limitation on total compensation, and how you determine or will determine that you pay no more than reasonable compensation for services. Refer to the instructions for Part V, lines 1a, 1b, and 1c, for information on what to include as compensation. Yes No
- b Do you or will you compensate any of your employees, other than your officers, directors, trustees, or your five highest compensated employees who receive or will receive compensation of more than \$50,000 per year, through non-fixed payments, such as discretionary bonuses or revenue-based payments? If "Yes," describe all non-fixed compensation arrangements, including how the amounts are or will be determined, who is or will be eligible for such arrangements, whether you place or will place a limitation on total compensation, and how you determine or will determine that you pay no more than reasonable compensation for services. Refer to the instructions for Part V, lines 1a, 1b, and 1c, for information on what to include as compensation. Yes No

- 7a Do you or will you purchase any goods, services, or assets from any of your officers, directors, trustees, highest compensated employees, or highest compensated independent contractors listed in lines 1a, 1b, or 1c? If "Yes," describe any such purchase that you made or intend to make, from whom you make or will make such purchases, how the terms are or will be negotiated at **arm's length**, and explain how you determine or will determine that you pay no more than **fair market value**. Attach copies of any written contracts or other agreements relating to such purchases. Yes No
- b Do you or will you sell any goods, services, or assets to any of your officers, directors, trustees, highest compensated employees, or highest compensated independent contractors listed in lines 1a, 1b, or 1c? If "Yes," describe any such sales that you made or intend to make, to whom you make or will make such sales, how the terms are or will be negotiated at **arm's length**, and explain how you determine or will determine you are or will be paid at least fair market value. Attach copies of any written contracts or other agreements relating to such sales. Yes No

- 8a Do you or will you have any leases, contracts, loans, or other agreements with your officers, directors, trustees, highest compensated employees, or highest compensated independent contractors listed in lines 1a, 1b, or 1c? If "Yes," provide the information requested in lines 8b through 8f. Yes No
- b Describe any written or oral arrangements that you made or intend to make.
- c Identify with whom you have or will have such arrangements.
- d Explain how the terms are or will be negotiated at arm's length.
- e Explain how you determine you pay no more than fair market value or you are paid at least fair market value.
- f Attach copies of any signed leases, contracts, loans, or other agreements relating to such arrangements.

- 9a Do you or will you have any leases, contracts, loans, or other agreements with any organization in which any of your officers, directors, or trustees are also officers, directors, or trustees, or in which any individual officer, director, or trustee owns more than a 35% interest? If "Yes," provide the information requested in lines 9b through 9f. Yes No

Part V Compensation and Other Financial Arrangements With Your Officers, Directors, Trustees, Employees, and Independent Contractors (Continued)

- b Describe any written or oral arrangements you made or intend to make.
- c Identify with whom you have or will have such arrangements.
- d Explain how the terms are or will be negotiated at arm's length.
- e Explain how you determine or will determine you pay no more than fair market value or that you are paid at least fair market value.
- f Attach a copy of any signed leases, contracts, loans, or other agreements relating to such arrangements.

Part VI Your Members and Other Individuals and Organizations That Receive Benefits From You

The following "Yes" or "No" questions relate to goods, services, and funds you provide to individuals and organizations as part of your activities. Your answers should pertain to *past, present, and planned* activities. (See instructions.)

- 1a In carrying out your exempt purposes, do you provide goods, services, or funds to individuals? If "Yes," describe each program that provides goods, services, or funds to individuals. Yes No *See attached*
- b In carrying out your exempt purposes, do you provide goods, services, or funds to organizations? If "Yes," describe each program that provides goods, services, or funds to organizations. Yes No
- 2 Do any of your programs limit the provision of goods, services, or funds to a specific individual or group of specific individuals? For example, answer "Yes," if goods, services, or funds are provided only for a particular individual, your members, individuals who work for a particular employer, or graduates of a particular school. If "Yes," explain the limitation and how recipients are selected for each program. Yes No
- 3 Do any individuals who receive goods, services, or funds through your programs have a family or business relationship with any officer, director, trustee, or with any of your highest compensated employees or highest compensated independent contractors listed in Part V, lines 1a, 1b, and 1c? If "Yes," explain how these related individuals are eligible for goods, services, or funds. Yes No

Part VII Your History

The following "Yes" or "No" questions relate to your history. (See instructions.)

- 1 Are you a **successor** to another organization? Answer "Yes," if you have taken or will take over the activities of another organization; you took over 25% or more of the fair market value of the net assets of another organization; or you were established upon the conversion of an organization from for-profit to non-profit status. If "Yes," complete Schedule G. Yes No
- 2 Are you submitting this application more than 27 months after the end of the month in which you were legally formed? If "Yes," complete Schedule E. Yes No

Part VIII Your Specific Activities

The following "Yes" or "No" questions relate to specific activities that you may conduct. Check the appropriate box. Your answers should pertain to *past, present, and planned* activities. (See instructions.)

- 1 Do you support or oppose candidates in **political campaigns** in any way? If "Yes," explain. Yes No
- 2a Do you attempt to **influence legislation**? If "Yes," explain how you attempt to influence legislation and complete line 2b. If "No," go to line 3a. Yes No
- b Have you made or are you making an **election** to have your legislative activities measured by expenditures by filing Form 5768? If "Yes," attach a copy of the Form 5768 that was already filed or attach a completed Form 5768 that you are filing with this application. If "No," describe whether your attempts to influence legislation are a substantial part of your activities. Include the time and money spent on your attempts to influence legislation as compared to your total activities. Yes No
- 3a Do you or will you operate bingo or **gaming** activities? If "Yes," describe who conducts them, and list all revenue received or expected to be received and expenses paid or expected to be paid in operating these activities. **Revenue and expenses** should be provided for the time periods specified in Part IX, Financial Data. Yes No
- b Do you or will you enter into contracts or other agreements with individuals or organizations to conduct bingo or gaming for you? If "Yes," describe any written or oral arrangements that you made or intend to make, identify with whom you have or will have such arrangements, explain how the terms are or will be negotiated at arm's length, and explain how you determine or will determine you pay no more than fair market value or you will be paid at least fair market value. Attach copies or any written contracts or other agreements relating to such arrangements. Yes No
- c List the states and local jurisdictions, including Indian Reservations, in which you conduct or will conduct gaming or bingo.

Part VIII Your Specific Activities (Continued)

4a Do you or will you undertake fundraising? If "Yes," check all the fundraising programs you do or will conduct. (See instructions.) [X] Yes [] No

- mail solicitations, phone solicitations, email solicitations, accept donations on your website, personal solicitations, receive donations from another organization's website, vehicle, boat, plane, or similar donations, government grant solicitations, foundation grant solicitations, Other

Attach a description of each fundraising program.

b Do you or will you have written or oral contracts with any individuals or organizations to raise funds for you? If "Yes," describe these activities. [] Yes [X] No

c Do you or will you engage in fundraising activities for other organizations? If "Yes," describe these arrangements. [] Yes [X] No

d List all states and local jurisdictions in which you conduct fundraising. For each state or local jurisdiction listed, specify whether you fundraise for your own organization, you fundraise for another organization, or another organization fundraises for you.

Michigan - we fundraise ourselves only

e Do you or will you maintain separate accounts for any contributor under which the contributor has the right to advise on the use or distribution of funds? Answer "Yes" if the donor may provide advice on the types of investments, distributions from the types of investments, or the distribution from the donor's contribution account. [] Yes [X] No

5 Are you affiliated with a governmental unit? If "Yes," explain. [] Yes [X] No

6a Do you or will you engage in economic development? If "Yes," describe your program. [] Yes [X] No

b Describe in full who benefits from your economic development activities and how the activities promote exempt purposes.

7a Do or will persons other than your employees or volunteers develop your facilities? If "Yes," describe each facility, the role of the developer, and any business or family relationship(s) between the developer and your officers, directors, or trustees. [] Yes [X] No

b Do or will persons other than your employees or volunteers manage your activities or facilities? If "Yes," describe each activity and facility, the role of the manager, and any business or family relationship(s) between the manager and your officers, directors, or trustees. [] Yes [X] No

c If there is a business or family relationship between any manager or developer and your officers, directors, or trustees, identify the individuals, explain the relationship, describe how contracts are negotiated at arm's length so that you pay no more than fair market value, and submit a copy of any contracts or other agreements. N/A

8 Do you or will you enter into joint ventures, including partnerships or limited liability companies treated as partnerships, in which you share profits and losses with partners other than section 501(c)(3) organizations? If "Yes," describe the activities of these joint ventures in which you participate. [] Yes [X] No

9a Are you applying for exemption as a childcare organization under section 501(k)? If "Yes," answer lines 9b through 9d. If "No," go to line 10. [] Yes [X] No

b Do you provide child care so that parents or caretakers of children you care for can be gainfully employed (see instructions)? If "No," explain how you qualify as a childcare organization described in section 501(k). [] Yes [] No

c Of the children for whom you provide child care, are 85% or more of them cared for by you to enable their parents or caretakers to be gainfully employed (see instructions)? If "No," explain how you qualify as a childcare organization described in section 501(k). [] Yes [] No

d Are your services available to the general public? If "No," describe the specific group of people for whom your activities are available. Also, see the instructions and explain how you qualify as a childcare organization described in section 501(k). [] Yes [] No

10 Do you or will you publish, own, or have rights in music, literature, tapes, artworks, choreography, scientific discoveries, or other intellectual property? If "Yes," explain. Describe who owns or will own any copyrights, patents, or trademarks, whether fees are or will be charged, how the fees are determined, and how any items are or will be produced, distributed, and marketed. [] Yes [X] No

Part VIII Your Specific Activities (Continued)

11 Do you or will you accept contributions of: real property; conservation easements; closely held securities; intellectual property such as patents, trademarks, and copyrights; works of music or art; licenses; royalties; automobiles, boats, planes, or other vehicles; or collectibles of any type? If "Yes," describe each type of contribution, any conditions imposed by the donor on the contribution, and any agreements with the donor regarding the contribution. [] Yes [X] No

12a Do you or will you operate in a foreign country or countries? If "Yes," answer lines 12b through 12d. If "No," go to line 13a. [] Yes [X] No
b Name the foreign countries and regions within the countries in which you operate.
c Describe your operations in each country and region in which you operate.
d Describe how your operations in each country and region further your exempt purposes.

13a Do you or will you make grants, loans, or other distributions to organization(s)? If "Yes," answer lines 13b through 13g. If "No," go to line 14a. [] Yes [X] No
b Describe how your grants, loans, or other distributions to organizations further your exempt purposes.
c Do you have written contracts with each of these organizations? If "Yes," attach a copy of each contract. [] Yes [] No
d Identify each recipient organization and any relationship between you and the recipient organization.
e Describe the records you keep with respect to the grants, loans, or other distributions you make.
f Describe your selection process, including whether you do any of the following:
(i) Do you require an application form? If "Yes," attach a copy of the form. [] Yes [] No
(ii) Do you require a grant proposal? If "Yes," describe whether the grant proposal specifies your responsibilities and those of the grantee, obligates the grantee to use the grant funds only for the purposes for which the grant was made, provides for periodic written reports concerning the use of grant funds, requires a final written report and an accounting of how grant funds were used, and acknowledges your authority to withhold and/or recover grant funds in case such funds are, or appear to be, misused. [] Yes [] No
g Describe your procedures for oversight of distributions that assure you the resources are used to further your exempt purposes, including whether you require periodic and final reports on the use of resources.

14a Do you or will you make grants, loans, or other distributions to foreign organizations? If "Yes," answer lines 14b through 14f. If "No," go to line 15. [] Yes [X] No
b Provide the name of each foreign organization, the country and regions within a country in which each foreign organization operates, and describe any relationship you have with each foreign organization.
c Does any foreign organization listed in line 14b accept contributions earmarked for a specific country or specific organization? If "Yes," list all earmarked organizations or countries. [] Yes [] No
d Do your contributors know that you have ultimate authority to use contributions made to you at your discretion for purposes consistent with your exempt purposes? If "Yes," describe how you relay this information to contributors. [] Yes [] No
e Do you or will you make pre-grant inquiries about the recipient organization? If "Yes," describe these inquiries, including whether you inquire about the recipient's financial status, its tax-exempt status under the Internal Revenue Code, its ability to accomplish the purpose for which the resources are provided, and other relevant information. [] Yes [] No
f Do you or will you use any additional procedures to ensure that your distributions to foreign organizations are used in furtherance of your exempt purposes? If "Yes," describe these procedures, including site visits by your employees or compliance checks by impartial experts, to verify that grant funds are being used appropriately. [] Yes [] No

Boyd R. Larson Middle School

Part VIII Your Specific Activities (Continued)

- 15 Do you have a **close connection** with any organizations? If "Yes," explain. Yes No
- 16 Are you applying for exemption as a **cooperative hospital service organization** under section 501(e)? If "Yes," explain. Yes No
- 17 Are you applying for exemption as a **cooperative service organization of operating educational organizations** under section 501(f)? If "Yes," explain. Yes No
- 18 Are you applying for exemption as a **charitable risk pool** under section 501(n)? If "Yes," explain. Yes No
- 19 Do you or will you operate a **school**? If "Yes," complete Schedule B. Answer "Yes," whether you operate a school as your main function or as a secondary activity. Yes No
- 20 Is your main function to provide **hospital or medical care**? If "Yes," complete Schedule C. Yes No
- 21 Do you or will you provide **low-income housing** or housing for the **elderly or handicapped**? If "Yes," complete Schedule F. Yes No
- 22 Do you or will you provide scholarships, fellowships, educational loans, or other educational grants to individuals, including grants for travel, study, or other similar purposes? If "Yes," complete Schedule H. Yes No

Note: Private foundations may use Schedule H to request advance approval of individual grant procedures.

Boyd R. Larson Middle School

Parent and Teacher Organization EIN: 38-2900364

Part IX Financial Data

For purposes of this schedule, years in existence refer to completed tax years. If in existence 4 or more years, complete the schedule for the most recent 4 tax years. If in existence more than 1 year but less than 4 years, complete the statements for each year in existence and provide projections of your likely revenues and expenses based on a reasonable and good faith estimate of your future finances for a total of 3 years of financial information. If in existence less than 1 year, provide projections of your likely revenues and expenses for the current year and the 2 following years, based on a reasonable and good faith estimate of your future finances for a total of 3 years of financial information. (See instructions.)

A. Statement of Revenues and Expenses

	Type of revenue or expense	Current tax year	3 prior tax years or 2 succeeding tax years			(e) Provide Total for (a) through (d)
		(a) From To	(b) From To	(c) From To	(d) From To	
Revenues	1 Gifts, grants, and contributions received (do not include unusual grants)	See attached schedule.				
	2 Membership fees received					
	3 Gross investment income					
	4 Net unrelated business income					
	5 Taxes levied for your benefit					
	6 Value of services or facilities furnished by a governmental unit without charge (not including the value of services generally furnished to the public without charge)					
	7 Any revenue not otherwise listed above or in lines 9-12 below (attach an itemized list)					
	8 Total of lines 1 through 7					
9 Gross receipts from admissions, merchandise sold or services performed, or furnishing of facilities in any activity that is related to your exempt purposes (attach itemized list)						
10 Total of lines 8 and 9						
11 Net gain or loss on sale of capital assets (attach schedule and see instructions)						
12 Unusual grants						
13 Total Revenue Add lines 10 through 12						
Expenses	14 Fundraising expenses					
	15 Contributions, gifts, grants, and similar amounts paid out (attach an itemized list)					
	16 Disbursements to or for the benefit of members (attach an itemized list)					
	17 Compensation of officers, directors, and trustees					
	18 Other salaries and wages					
	19 Interest expense					
	20 Occupancy (rent, utilities, etc.)					
	21 Depreciation and depletion					
	22 Professional fees					
	23 Any expense not otherwise classified, such as program services (attach itemized list)					
	24 Total Expenses Add lines 14 through 23					

Part IX Financial Data (Continued)

B. Balance Sheet (for your most recently completed tax year)

Table with columns for Assets, Liabilities, and Fund Balances or Net Assets. Rows include Cash, Accounts receivable, Inventories, Bonds and notes receivable, Corporate stocks, Loans receivable, Other investments, Depreciable and depletable assets, Land, Other assets, Total Assets, Accounts payable, Contributions, gifts, grants, etc. payable, Mortgages and notes payable, Other liabilities, Total Liabilities, Total fund balances or net assets, and Total Liabilities and Fund Balances or Net Assets. Total Assets and Total Liabilities are both 13,147.

Part X Public Charity Status

Part X is designed to classify you as an organization that is either a private foundation or a public charity. Public charity status is a more favorable tax status than private foundation status. If you are a private foundation, Part X is designed to further determine whether you are a private operating foundation. (See instructions.)

- 1a Are you a private foundation? If "Yes," go to line 1b. If "No," go to line 5 and proceed as instructed.
b As a private foundation, section 508(e) requires special provisions in your organizing document in addition to those that apply to all organizations described in section 501(c)(3).
2 Are you a private operating foundation? To be a private operating foundation you must engage directly in the active conduct of charitable, religious, educational, and similar activities...
3 Have you existed for one or more years? If "Yes," attach financial information showing that you are a private operating foundation; go to the signature section of Part XI. If "No," continue to line 4.
4 Have you attached either (1) an affidavit or opinion of counsel, (including a written affidavit or opinion from a certified public accountant or accounting firm with expertise regarding this tax law matter), that sets forth facts concerning your operations and support to demonstrate that you are likely to satisfy the requirements to be classified as a private operating foundation; or (2) a statement describing your proposed operations as a private operating foundation?
5 If you answered "No" to line 1a, indicate the type of public charity status you are requesting by checking one of the choices below. You may check only one box.
The organization is not a private foundation because it is:
a 509(a)(1) and 170(b)(1)(A)(i)—a church or a convention or association of churches. Complete and attach Schedule A.
b 509(a)(1) and 170(b)(1)(A)(ii)—a school. Complete and attach Schedule B.
c 509(a)(1) and 170(b)(1)(A)(iii)—a hospital, a cooperative hospital service organization, or a medical research organization operated in conjunction with a hospital. Complete and attach Schedule C.
d 509(a)(3)—an organization supporting either one or more organizations described in line 5a through c, f, g, or h or a publicly supported section 501(c)(4), (5), or (6) organization. Complete and attach Schedule D.

Part X Public Charity Status (Continued)

- e 509(a)(4)—an organization organized and operated exclusively for testing for public safety.
- f 509(a)(1) and 170(b)(1)(A)(iv)—an organization operated for the benefit of a college or university that is owned or operated by a governmental unit.
- g 509(a)(1) and 170(b)(1)(A)(vi)—an organization that receives a substantial part of its financial support in the form of contributions from publicly supported organizations, from a governmental unit, or from the general public.
- h 509(a)(2)—an organization that normally receives not more than one-third of its financial support from gross **investment income** and receives more than one-third of its financial support from contributions, membership fees, and gross receipts from activities related to its exempt functions (subject to certain exceptions).
- i A publicly supported organization, but unsure if it is described in 5g or 5h. The organization would like the IRS to decide the correct status.

6 If you checked box g, h, or i in question 5 above, you must request either an **advance** or a **definitive ruling** by selecting one of the boxes below. Refer to the instructions to determine which type of ruling you are eligible to receive.

- a **Request for Advance Ruling:** By checking this box and signing the consent, pursuant to section 6501(c)(4) of the Code you request an advance ruling and agree to extend the statute of limitations on the assessment of excise tax under section 4940 of the Code. The tax will apply only if you do not establish public support status at the end of the 5-year advance ruling period. The assessment period will be extended for the 5 advance ruling years to 8 years, 4 months, and 15 days beyond the end of the first year. You have the right to refuse or limit the extension to a mutually agreed-upon period of time or issue(s). Publication 1035, *Extending the Tax Assessment Period*, provides a more detailed explanation of your rights and the consequences of the choices you make. You may obtain Publication 1035 free of charge from the IRS web site at www.irs.gov or by calling toll-free 1-800-829-3676. Signing this consent will not deprive you of any appeal rights to which you would otherwise be entitled. If you decide not to extend the statute of limitations, you are not eligible for an advance ruling.

Consent Fixing Period of Limitations Upon Assessment of Tax Under Section 4940 of the Internal Revenue Code

For Organization

.....
(Signature of Officer, Director, Trustee, or other authorized official)

.....
(Type or print name of signer)

.....
(Date)

.....
(Type or print title or authority of signer)

For IRS Use Only

.....
IRS Director, Exempt Organizations

.....
(Date)

b Request for Definitive Ruling: Check this box if you have completed one tax year of at least 8 full months and you are requesting a definitive ruling. To confirm your public support status, answer line 6b(i) if you checked box g in line 5 above. Answer line 6b(ii) if you checked box h in line 5 above. If you checked box i in line 5 above, answer both lines 6b(i) and (ii).

(i) (a) Enter 2% of line 8, column (e) on Part IX-A. Statement of Revenues and Expenses. _____

(b) Attach a list showing the name and amount contributed by each person, company, or organization whose gifts totaled more than the 2% amount. If the answer is "None," check this box.

(ii) (a) For each year amounts are included on lines 1, 2, and 9 of Part IX-A. Statement of Revenues and Expenses, attach a list showing the name of and amount received from each **disqualified person**. If the answer is "None," check this box.

(b) For each year amounts are included on line 9 of Part IX-A. Statement of Revenues and Expenses, attach a list showing the name of and amount received from each payer, other than a disqualified person, whose payments were more than the larger of (1) 1% of line 10, Part IX-A. Statement of Revenues and Expenses, or (2) \$5,000. If the answer is "None," check this box.

7 Did you receive any unusual grants during any of the years shown on Part IX-A. Statement of Revenues and Expenses? If "Yes," attach a list including the name of the contributor, the date and amount of the grant, a brief description of the grant, and explain why it is unusual. Yes No

Boyd R. Larson Middle School

Part XI User Fee Information

You must include a user fee payment with this application. It will not be processed without your paid user fee. If your average annual gross receipts have exceeded or will exceed \$10,000 annually over a 4-year period, you must submit payment of \$750. If your gross receipts have not exceeded or will not exceed \$10,000 annually over a 4-year period, the required user fee payment is \$300. See instructions for Part XI, for a definition of gross receipts over a 4-year period. Your check or money order must be made payable to the United States Treasury. User fees are subject to change. Check our website at www.irs.gov and type "User Fee" in the keyword box, or call Customer Account Services at 1-877-829-5500 for current information.

- 1 Have your annual gross receipts averaged or are they expected to average not more than \$10,000? Yes No
If "Yes," check the box on line 2 and enclose a user fee payment of \$300 (Subject to change—see above).
If "No," check the box on line 3 and enclose a user fee payment of \$750 (Subject to change—see above).
- 2 Check the box if you have enclosed the reduced user fee payment of \$300 (Subject to change).
- 3 Check the box if you have enclosed the user fee payment of \$750 (Subject to change).

I declare under the penalties of perjury that I am authorized to sign this application on behalf of the above organization and that I have examined this application, including the accompanying schedules and attachments, and to the best of my knowledge it is true, correct, and complete.

Please Sign Here

Samantha Maziasz
(Signature of Officer, Director, Trustee, or other authorized official)

Samantha J. Maziasz
(Type or print name of signer)
President
(Type or print title or authority of signer)

2/12/13
(Date)

Reminder: Send the completed Form 1023 Checklist with your filled-in-application.

Michigan Department of Licensing and Regulatory Affairs

Filing Endorsement

This is to Certify that the ARTICLES OF INCORPORATION - NONPROFIT

for

BOYD R. LARSON MIDDLE SCHOOL PARENT AND TEACHER ORGANIZATION

ID NUMBER: 71229T

received by facsimile transmission on June 22, 2012 is hereby endorsed

Filed on June 25, 2012 by the Administrator.

The document is effective on the date filed, unless a subsequent effective date within 90 days after received date is stated in the document.



In testimony whereof, I have hereunto set my hand and affixed the Seal of the Department, in the City of Lansing, this 25TH day of June, 2012.

A handwritten signature in black ink, appearing to read "Schiffman".

Director

Bureau of Commercial Services

BCS/CID-502 (Rev. 12/03)

MICHIGAN DEPARTMENT OF LABOR & ECONOMIC GROWTH
BUREAU OF COMMERCIAL SERVICES

Date Received	(FOR BUREAU USE ONLY)
This document is effective on the date filed, unless a subsequent effective date within 90 days after received date is stated in the document.	

Name	Larson PTO (Gracy Sutherland)		
Address	4443 Eleanor Dr.		
City	State	Zip Code	
Troy	MI	48085	

EFFECTIVE DATE:

Document will be returned to the name and address you enter above.
If left blank document will be mailed to the registered office.

11/9/97

ARTICLES OF INCORPORATION
For use by Domestic Nonprofit Corporations
(Please read information and instructions on the last page)

Pursuant to the provisions of Act 162, Public Acts of 1982, the undersigned corporation executes the following Articles:

ARTICLE I

The name of the corporation is: (AKA - Larson PTO)
Boyd R. Larson Middle School Parent and Teacher Organization

ARTICLE II

The purpose or purposes for which the corporation is organized are: To establish, develop and nurture among educators and the general public united efforts as will secure for every child the highest advantage in mental, physical and social education.

ARTICLE III

1. The corporation is organized upon a nonstock basis.
(Stock or Nonstock)

2. If organized on a stock basis, the total number of shares which the corporation has authority to issue is N/A. If the shares are, or are to be, divided into classes, the designation of each class, the number of shares in each class, and the relative rights, preferences and limitations of the shares of each class are as follows:

ARTICLE III (cont.)

3. a. If organized on a nonstock basis, the description and value of its real property assets are: (if none, insert "none")

none

b. The description and value of its personal property assets are: (if none, insert "none")

Cash \$14,129.20

c. The corporation is to be financed under the following general plan:

donations from the general public

d. The corporation is organized on a membership basis.

(Membership or Directorship)

ARTICLE IV

1. The address of the registered office is:

2222 E. Long Lake Troy, Michigan 48085

2. The mailing address of the registered office, if different than above:

(Street Address or P.O. Box) (City) Michigan (ZIP Code)

3. The name of the resident agent at the registered office is:

Joseph Duda

ARTICLE V

The name(s) and address(es) of the incorporator(s) is (are) as follows:

Name: Samantha Sam Maziasz Residence or Business Address: 2222 E Long Lake Troy, MI 48085

Christine Clifford 2222 E. Long Lake Troy MI 48085

Tracy Sutherland 2222 E. Long Lake, Troy MI 48085

Michigan Department of Licensing and Regulatory Affairs

Filing Endorsement

This is to Certify that the CERTIFICATE OF AMENDMENT - CORPORATION

for

BOYD R. LARSON MIDDLE SCHOOL PARENT AND TEACHER ORGANIZATION

ID NUMBER: 71229T

received by facsimile transmission on March 17, 2013 is hereby endorsed

Filed on March 19, 2013 by the Administrator.

The document is effective on the date filed, unless a subsequent effective date within 90 days after received date is stated in the document.



In testimony whereof, I have hereunto set my hand and affixed the Seal of the Department, in the City of Lansing, this 20TH day of March, 2013.

A handwritten signature in black ink, appearing to read "A. Schefke".

***Alan J. Schefke, Director
Corporations, Securities & Commercial Licensing Bureau***

38-2900364

03/17/2013 5:56PM (GMT-04:00)

BCS/CD-515 (Rev. 11/11)

MICHIGAN DEPARTMENT OF LICENSING AND REGULATORY AFFAIRS BUREAU OF COMMERCIAL SERVICES		
Date Received		
	This document is effective on the date filed, unless a subsequent effective date within 90 days after received date is stated in the document.	
Name Boyd R. Larson Middle School Parent and Teacher Organization		
Address 2222 E. Long Lake Road		
City Troy	State MI	ZIP Code 48085
		EFFECTIVE DATE:

Document will be returned to the name and address you enter above.
If left blank, document will be returned to the registered office.

CERTIFICATE OF AMENDMENT TO THE ARTICLES OF INCORPORATION

For use by Domestic Profit and Nonprofit Corporations

(Please read information and instructions on the last page)

Pursuant to the provisions of Act 284, Public Acts of 1972, (profit corporations), or Act 162, Public Acts of 1982 (nonprofit corporations), the undersigned corporation executes the following Certificate:

1. The present name of the corporation is: Boyd R. Larson Middle School Parent and Teacher Organization
2. The identification number assigned by the Bureau is: 71229T

3. Article II of the Articles of Incorporation is hereby amended to read as follows:

See attached.

6. Nonprofit corporation only: Member, shareholder, or board approval

The foregoing amendment to the Articles of Incorporation was duly adopted on the twelfth day of February, 2013 by the (check one of the following)

Member or shareholder approval for nonprofit corporations organized on a membership or share basis

- members or shareholders at a meeting in accordance with Section 611(2) of the Act.
- written consent of the members or shareholders having not less than the minimum number of votes required by statute in accordance with Section 407(1) and (2) of the Act. Written notice to members or shareholders who have consented in writing has been given. (Note: Written consent by less than all of the members or shareholders is permitted only if such provision appears in the Articles of Incorporation.)
- written consent of all the members or shareholders entitled to vote in accordance with section 407(3) of the Act.

Directors (Only if the Articles state that the corporation is organized on a directorship basis)

- directors at a meeting in accordance with Section 611(2) of the Act.
- written consent of all directors pursuant to Section 525 of the Act.

Nonprofit Corporations

Signed this 12th day of February, 2013

By Samantha Maziasz
(Signature of President, Vice-President, Chairperson or Vice-Chairperson)

Samantha J Maziasz President
(Type or Print Name) (Type or Print Title)

Boyd R. Larson Middle School Parent and Teacher Organization
Certificate of Amendment to Articles of Incorporation

71229T

3. Article II of the Articles of Incorporation is hereby amended to read as follows:

The Corporation is organized exclusively for charitable, educational and scientific purposes as described in Section 501(c)(3) of the Internal Revenue Code (the "Code") or the corresponding section of any future federal tax code specifically to establish, develop and nurture along with educators and the general public, united efforts as will secure for every child the highest advantage in mental, physical and social education.

The Corporation will at all times be conducted as an organization as described in Section 501(c)(3) of the Code or any corresponding future federal tax code. The Corporation will not carry on any activities which are not permitted to be carried on by (a) a corporation exempt from federal income tax under Section 501(c)(3) of the Code or the corresponding section of any future federal tax code, (b) a corporation eligible to receive tax deductible contributions under Section 170(c) and Section 2055, Section 2522 or Section 2106 of the Code, or (c) a nonprofit corporation organized under the laws of the State of Michigan pursuant to the Act.

No part of the assets or net earnings of the Corporation may inure to the benefit of or be distributable to its directors, officers or other private persons; provided, however that the Corporation is authorized and empowered to pay reasonable compensation for services rendered and to make payments and distributions in furtherance of its charitable purposes.

No substantial part of the activities of the Corporation will be the carrying on of propaganda or otherwise attempting to influence legislation. The Corporation will not participate or intervene in any political campaign on behalf of or in opposition of any candidate for public office and will not publish or distribute statements relating to political campaigns.

Upon dissolution of the Corporation, assets shall be distributed to the general operating fund of the Boyd R. Larson Middle School for one or more exempt purposes within the meaning of section 501(c)(3) of the Code, or the corresponding section of any future federal tax code. Any assets not so disposed of shall be distributed to another public school in Troy, Michigan to be used exclusively for educational purposes under exempt purposes within the meaning of section 501(c)(3) of the Code or the corresponding section of any future federal tax code. Such school shall be determined by a 2/3 majority vote of the general membership of the Boyd R. Larson Middle School Parent and Teacher Organization. If such determination cannot be made by said membership, the Troy School Board shall have jurisdiction to determine which public school in Troy will receive the remaining assets to utilize accordingly.

**Boyd R. Larson Middle School
Parent and Teacher Organization**

Bylaws

(As Amended February 2013)

Article I. Name

The name of this organization is Boyd R. Larson Middle School Parent and Teacher Organization hereinafter identified as 'Larson PTO'.

Article II. Organization

The Larson PTO is an incorporated association of its members, organized and controlled by the procedures and rules contained in these bylaws.

Article III. Purpose

Section 1. The purpose and goals of the Larson PTO are to establish, develop and nurture among educators and the general public united efforts as will secure for every child the highest advantage in mental, physical and social education.

Section 2. The Larson PTO supports and adopts the Statement of Mission drawn up by the faculty and staff of Boyd R. Larson Middle School, which may be revised at any time.

Article IV. Membership and Dues

Section 1. Any parent or legal guardian of current students or incoming 6, 7 or 8th grade students, any member of the faculty or staff of Larson Middle School who subscribes to the purpose, goals, policies and bylaws of the Larson PTO is considered to be a member. Membership is available without regard for race, gender, creed, disability, or national origin.

Section 2. Any member of the Larson PTO is eligible to hold an elected or appointed office or position.

Section 3. Dues will be determined, and the amount set, by the Board of Directors of the Larson PTO.

Article V. Meetings

Section 1. General Membership Meetings.

- a. There will be a general membership meeting every month, beginning with September, ending in May, with the exception of December, with the date to be set by the Board of Directors. At the discretion of the PTO President, meetings may be canceled and not rescheduled for due cause (i.e., schedule conflicts with other school events, room availability problems, weather-related issues, building emergencies, etc.)
- b. Special general membership meetings may be called at any time by a majority of the Board of Directors.
- c. All members of the Larson PTO are eligible to attend and vote at any general membership meetings.

Section 2. Board of Directors Meetings.

- a. The President or Co-Presidents of the Larson PTO may call meetings of the Board of Directors at any time.
- b. A majority of the members of the Board of Directors may call an official meeting of the Board of Directors.
- c. Members of the Larson PTO are invited and encouraged to attend meetings of the Board of Directors, and express their thoughts and opinions on subjects of interest to them.
- d. Only members of the Board of Directors may vote at Board of Directors meetings.

Article VI. Quorums, Notice, Approval Majorities, Voting

Section 1. General Membership Meetings.

- a. Official business of the Larson PTO may be conducted when there are at least a 2/3 majority of Board of Directors present at any duly called general membership meeting.
- b. Notice of a general membership meeting will be given at least three weeks in advance, using a method of distribution intended to reach the full membership.
- c. Voting on regular propositions or elections, approval is defined as 'more than half of the members present'.
- d. Voting on amendments or revisions to these bylaws, approval is defined as 'at least two-thirds of the members present'.
- e. Voting may be conducted by voice, at the discretion of the officer presiding at the meeting. Any member present may require that a vote be conducted by a formal show of hands or written ballot.

Section 2. Board of Directors Meetings.

- a. Official business of the Larson PTO may be conducted when there are at least half the members of the Board of Directors present at any duly called meeting.
- b. Notice of a meeting of the Board of Directors will be given at least one week in advance, using a method of distribution intended to reach the full membership.
- c. Voting on regular propositions or elections, approval is defined as 'more than half of the members present'.
- d. Voting on amendments or revisions to these bylaws, approval is defined as 'at least two-thirds of the members present'.
- e. Voting may be conducted by voice, at the discretion of the officer presiding at the meeting. Any member present may require that a vote be conducted by a formal show of hands or written ballot.

Article VII. Board of Directors & Committee Chairperson Definition and Duties

Section 1. The Board of Directors is comprised of officers, as defined in Article VII, Section 5 sub-section F, i through v, and the Principal or Assistant Principal and Faculty Representative(s).

Section 2. Only persons who are, or will continue to be members of the Larson PTO, as defined in Article IV, Section 1, may stand for election or appointment to an office or committee.

Section 3. The term of office for officers and committee chairpersons is one fiscal school year as defined in Article X.

Section 4. Members of the Larson PTO may be re-elected or re-appointed to any office or committee chair position.

Section 5. Nominations, Officer, and Duties

- a. A nomination ballot will be drafted and distributed using a method of distribution intended to reach the full membership. This ballot will nominate officers and chairpersons for the standing committees for the ensuing fiscal school year of the Larson PTO, and will clearly state that all positions are open to nomination. This ballot will include:
 - i. all board and standing committee positions.
 - ii. the names of all those currently serving in those positions.
 - iii. the names of all those currently nominated for those positions for the ensuing fiscal school year.
- b. The nominating ballot will be distributed to those elementary schools whose current 5th grade students will be attending Larson in the ensuing year for distribution to their respective PTOs and 5th grade parents.
- c. The officers and chairpersons of standing committees of the Larson PTO will be elected at a general membership meeting in May for the ensuing fiscal school year.
- d. Other than members proposed by the ballot nominating process, other persons may be nominated from the floor of the regular May general membership meeting.
- e. Consent to both stand for election and to serve will be obtained from each person prior to nomination by the current Vice President.
- f. The officers of the Larson PTO and their duties are as follows:

i. President or Co-Presidents. The President or Co-Presidents will prepare agenda and preside at all general membership meetings and all meetings of the Board of Directors of the Larson PTO; will coordinate the work of the officers and committees of the Larson PTO, serve as an ex-officio member of each standing and special project committee; will be listed on PTO bank account for purpose of conducting transactions in Treasurer's absence; and will perform other duties as may be prescribed in these bylaws, assigned by the Board of Directors or during a general membership meeting.

ii. Vice President. The Vice President will preside at all meetings in the absence of the President or Co-Presidents and will perform the duty of providing a slate of officers and chairpersons for the standing committees which will be presented before a general membership meeting in May, and will make the nomination form available to feeder elementary schools. The Vice President will perform other duties as may be prescribed in these bylaws, assigned by the Board of Directors or during a general membership meeting.

iii. Secretary. The Secretary will take minutes of all general membership and Board of Directors meetings, present the minutes at subsequent meetings for approval; have custody of the official book of minutes of the Larson PTO which contain approved minutes of both general membership and Board of Directors meetings; will, within a reasonable period of time, provide any member of the Larson PTO copies of minutes from any previous meeting, will perform other duties as may be prescribed in these bylaws, assigned by the Board of Directors or during a general membership meeting.

iv. Treasurer. The Treasurer will have custody of all assets of the Larson PTO; maintain the assets in accounts with financial institutions approved by the Board of Directors; keep full, accurate records of all transactions via computer-based accounting system; make disbursements in accordance with approved directions of the Board of Directors; reconcile the accounts and report all financial activity at each regular general

membership meeting and regular Board of Director meetings; receive from committees of the Larson PTO all records and proceeds from fund-raising activities; submit to the Financial Review Committee as defined in Art. VII, section 6, subsection xiii. all records and books of the Larson PTO after closing the books at the end of the fiscal year and ensure that the annual financial review results are presented at a general membership meeting in the Fall; shall maintain the financial records of the organization in accordance with all non-profit corporation laws of the state of Michigan and the Internal Revenue Service. The treasurer is responsible to file all required Michigan Annual Reports, federal income tax returns and any other documentation in a timely fashion; and perform duties as may be prescribed in these bylaws, assigned by the Board of Directors or during a general membership meeting.

v. Parliamentarian. The Parliamentarian will draft these bylaws; put into order and publish, in a timely fashion, any proposed revisions to these bylaws; interpret any procedural questions during a meeting of the general membership or Board of Directors using Robert's Rule of Order, revised, as the authority; perform duties as may be prescribed in these bylaws, assigned by the Board of Directors or during a general membership meeting.

Section 6. Standing Committees and Chairpersons.

- a. The committees listed in Article VII, Section 6, sub-section e, shall be considered permanent committees of the Larson PTO and will continue as part of these bylaws.
- b. The chairperson(s) of each committee will be elected at a general membership meeting in May, for the ensuing fiscal school year.
- c. Each chairperson may recruit as many members of the Larson PTO to serve on said committees as necessary and convenient to conduct its duties.
- d. All Committees and Chairpersons will keep accurate financial records and turn in proceeds to the treasurer.
- e. The standing committees of the Larson PTO, and duties of each, are as follows:

i. Clinic. This committee will staff the school's clinic and provide assistance as directed by the Troy School District Board of Education.

ii. Library. This committee will assist the library staff with performance of regular or special duties or activities.

iii. Ways and Means. This committee will recommend and staff fundraising activities and solicit contributions to the Larson PTO, as appropriate.

iv. Hospitality. This committee will provide light refreshments at general membership meetings and Board of Directors meetings if directed to do so by the Board of Directors, serve the host function at all general membership meetings or events sponsored by the Larson PTO. This committee will also plan and implement activities for Teacher Appreciation Week, Principal Appreciation Week and Secretary Appreciation Week.

v. Directory. This committee will compile and oversee printing and mailing of the Larson PTO Student directory and perform duties as may be prescribed in these bylaws, assigned by the Board of Directors or during a general membership meeting.

vi. 8th Grade Party. This committee will coordinate the 8th Grade Party and perform duties as may be prescribed in these bylaws, assigned by the Board of Directors or during a general membership meeting.

vii. Student Activities Chair. This committee will coordinate volunteers for student activities, specifically activities at student dances. Other than the 8th grade dance and perform duties as may be prescribed in these bylaws, assigned by the Board of Directors or during a general membership meeting.

viii. Public Relations. This committee will be responsible for keeping the PTO website up to date and current. The Larson Middle School Principal must approve all information before being placed onto the website.

ix. Awards and Recognitions. This committee will assist with the planning and conduct of awards events, ceremonies, or other forms of citation.

x. Supply Cart. This committee will assist with the planning, ordering and operation of the Larson Middle School Supply Cart.

xi. Safe Homes. This committee will promote and encourage social responsibility among students at either public or private sponsored events or parties, with special emphasis on avoiding the use or provision of alcohol or illegal drugs; will provide a forum for parents and the school staff to discuss methods and common ground rules which can assist in this effort.

xii. Faculty Representative(s). This position will have at least one representative from the Larson Middle School Staff to act as liaison between the Larson PTO and the balance of the faculty. Each representative is to be a co-chairperson, with full membership on the Board of Directors of Larson PTO.

xiii. Financial Review Committee. This committee will be comprised of three to five (3-5) members of the PTO, of which one must be a board member who does not have signatory authority of the PTO bank account, and shall be chosen by a vote of the membership at the general meeting in September, unless not already assigned. This committee shall review the records of the organization at the end of each fiscal year and will report its findings at the first general meeting of the school year.

Section 7. Special Project Committees. On an as-needed basis, the President may create ad-hoc committees to carry out specialized duties which are not currently assigned to one of the standing committees listed above and may appoint chairpersons to head them.

- a. The creation of Special Projects committees and the appointment of chairpersons will have the approval of a majority of the Board of Directors.
- b. Each chairperson may recruit as many members of the Larson PTO to serve on the committee as necessary and convenient to conduct its duties.
- c. Special Project Committees cannot carry into a subsequent fiscal school year but must be reappointed, if necessary, to continue duties.

Section 8. In the event of a vacancy in any of the officer or chair positions of the Larson PTO, the remaining Board of Directors may vote to fill the vacancy from among the membership of the Larson PTO.

Section 9. Any replacement officer or chairperson selected as provided above will serve for the remainder of the current fiscal school year.

Article VIII. General Policies and Procedures

Section 1. The Larson PTO is noncommercial, nonsectarian and nonpartisan.

Section 2. No person or organization may use the name of the Larson PTO or the name of any of the officers or committee chairpersons for any purpose without the expressed approval of the Board of Directors.

Section 3. The Larson PTO will cooperate with other organizations and agencies concerned with the well-being of the students of Larson Middle School. Persons representing the Larson PTO will not make any commitments or representations that bind the Larson PTO in any way without the approval and authorization by the Board of Directors.

Section 4. The government and direction of the Larson PTO, the control of its properties and records are vested in the Board of Directors.

Section 5. In the event that the Larson PTO is dissolved, the assets of the Larson PTO will revert to the general operating fund of the Boyd R. Larson Middle School without restriction.

Article IX. Financial Policies and Procedures

Section 1. All accounts necessary for the transaction of the financial business of the Larson PTO will be opened and maintained at recognized financial institutions using the full name of the organization. The placements of such accounts are to be approved by the Board of Directors. The cancellation of any accounts must have approval and authorization of the Board of Directors.

Section 2. All accounts are required to have two signatures of members of the Board of Directors for any withdrawal transaction of more than \$1000. More than two members of the Board of Directors may be designated to authorize withdrawal transactions. All transactions or reimbursements must have documentation on any monies distributed.

Section 3. Annual Financial Review

- a. An annual financial review will be conducted after the fiscal year ends, but before the first general membership PTO meeting in September, or, upon a change of Treasurer, prior to the transition to a new Treasurer.
- b. The results of the annual financial review will be presented at a general membership meeting in the fall.
- c. A tentative budget for the organization shall be drafted by the treasurer in conjunction with the board of directors. The budget shall be approved by majority vote at the first general meeting of each school year.
- d. The Board of Directors, at their discretion, may designate an outside authority to conduct an audit of the financial records with the provision that a written and signed report is specified and required.

Section 4. Conflict of Interest

All directors and principal officers will abide with the Larson PTO Conflict of Interest Statement and agree to annually sign the "Larson PTO Annual Statement of Board of Directors"

Section 5. IRS Non-Profit Status

With non-profit corporate status under IRS code section 501c(3) pending and being duly registered as a non-profit corporation with the state of Michigan, the organization shall operate within the confines of the laws of the state of Michigan and the Internal Revenue Service so as not to jeopardize this status. All required Michigan Annual Reports, federal income tax returns and any other required documentation shall be filed on time.

Article X. Fiscal School Year

The fiscal school year of the Larson PTO begins on July 1, ending on the following June 30.

Article XI. Amendments

These bylaws may be amended or revised at any duly called meeting of the general membership or Board of Directors by a two-thirds vote of those present.

Article XII. Parliamentary Authority

Robert's Rules of Order, Revised, will govern the organization in all cases which they are applicable and in which they are not in conflict with these bylaws.

Article XIII. Dissolution

The Larson PTO may be dissolved upon a 2/3 vote of the Board of Directors or a majority vote of the General Membership. If the Board of Directors has not met for more than 1 year, the Larson Middle School Principal may dissolve the Larson PTO at his/her discretion. Upon dissolution of the Larson PTO, all remaining assets will be distributed to Larson Middle School for exempt purposes within the meaning of section of 501© (3) of the Internal Revenue Code or corresponding section of any future federal tax code.

Larson Middle School Parent Teacher Organization

Conflict of Interest Statement

Date of adoption: February 12, 2013

Article I – Purpose

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

Article II – Definitions

1. Interested person

Any director or principal officer with governing board delegated powers, who has a direct or indirect financial interest, as defined below, is an interested person.

2. Financial Interest

A person has a financial interest if the person has, directly or indirectly, through business, investment or family:

- a. An ownership or investment interest in any entity with which the Organization has a transaction or arrangement,
- b. A compensation arrangement with the Organization or with any entity or individual with which the Organization has a transaction or arrangement, or
- c. A potential ownership or investment interest in, or compensation arrangement with, any entity or individual with which the Organization is negotiating a transaction or arrangement.

Compensation includes direct and indirect remuneration as well as gifts or favors that are not insubstantial.

A financial interest is not necessarily a conflict of interest. Under Article III, Section 2, a person who has a financial interest may have a conflict of interest only if the appropriate governing board decides that a conflict exists.

Article III – Procedures

1. Duty to Disclose

In connection with any actual or possible conflict of interest, an interested person must disclose the existence of the financial interest and be given the opportunity to disclose all material facts to the directors considering the proposed transaction or arrangement.

2. Determining Whether a Conflict of Interest Exists

After disclosure of the financial interest and all material facts, and after any discussion with the interested person, he/she shall leave the governing board meeting while the determination of a conflict of interest is discussed and voted upon. The remaining board members shall decide if a conflict of interest exists.

3. Procedures for Addressing the Conflict of Interest

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

b. The chairperson of the governing board shall, if appropriate, appoint a disinterested person to investigate alternatives to the proposed transaction or arrangement.

c. After exercising due diligence, the governing board shall determine whether the Organization can obtain with reasonable efforts a more advantageous transaction or arrangement from a person or entity that would not give rise to a conflict of interest.

d. If a more advantageous transaction or arrangement is not reasonably possible under circumstances not producing a conflict of interest, the governing board shall determine by a majority vote of the disinterested directors whether the transaction or arrangement is in the Organization's best interest, for its own benefit, and whether it is fair and reasonable. In conformity with the above determination it shall make its decision as to whether to enter into the transaction or arrangement.

4. Violations of the Conflicts of Interest Policy

a. If the governing board has reasonable cause to believe a member has failed to disclose actual or possible conflicts of interest, it shall inform the member of the basis for such belief and afford the member an opportunity to explain the alleged failure to disclose.

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

Article IV - Records of Proceedings

The minutes of the governing board shall contain:

a. The names of the persons who disclosed or otherwise were found to have a financial interest in connection with an actual or possible conflict of interest, the nature of the financial interest, any action taken to determine whether a conflict of interest was present, and the governing board's decision as to whether a conflict of interest in fact existed.

b. The names of the persons who were present for discussions and votes relating to the transaction or arrangement, the content of the discussion, including any alternatives to the proposed transaction or arrangement, and a record of any votes taken in connection with the proceedings.

Article V - Compensation

a. A voting member of the governing board who receives compensation, directly or indirectly, from the Organization for services is precluded from voting on matters pertaining to that member's compensation.

b. A voting member of any committee whose jurisdiction includes compensation matters and who receives compensation, directly or indirectly, from the Organization for services is precluded from voting on matters pertaining to that member's compensation.

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

Article VI - Annual Statements

Each director or principal officer shall annually sign a statement which affirms such person:

- a. Has received a copy of the conflicts of interest policy,
- b. Has read and understands the policy,
- c. Has agreed to comply with the policy, and
- d. Understands the Organization is charitable and in order to maintain its federal tax exemption it must engage primarily in activities which accomplish one or more of its tax-exempt purposes.

Article VII - Periodic Reviews

To ensure the Organization operates in a manner consistent with charitable purposes and does not engage in activities that could jeopardize its tax-exempt status, periodic reviews shall be conducted. The periodic reviews shall, at a minimum, include the following subjects:

- a. Whether compensation arrangements and benefits are reasonable, based on competent survey information and the result of arm's length bargaining.
- b. Whether partnerships, joint ventures, and arrangements with management organizations conform to the Organization's written policies, are properly recorded, reflect reasonable investment or payments for goods and services, further charitable purposes and do not result in inurement, impermissible private benefit or in an excess benefit transaction.

Article VIII - Use of Outside Experts

When conducting the periodic reviews as provided for in Article VII, the Organization may, but need not, use outside advisors. If outside experts are used, their use shall not relieve the governing board of its responsibility for ensuring periodic reviews are conducted.

Boyd R. Larson Middle School Parent and Teacher Organization
38-2900364

Application for Recognition of Exemption Under Section 501(c)(3) of the Internal Revenue Code

Part IV – Narrative Description of Your Activities

The Boyd R. Larson Middle School Parent and Teacher Organization's (aka Larson PTO) purpose is to enhance and support the educational experience at our school, to develop a closer connection between school and home by encouraging parent involvement and to improve the environment at our school through volunteer and financial support. Our organization provides support services and offers programs which augment the education provided by the Troy School district.

All operations of the organization are conducted by the Larson staff and the students' parents at the school in Troy, Michigan. All work is done on a volunteer basis during the school year.

To pay for the programs offered, the organization conducts a magazine fund raiser, maintains a student supply center, sells student directories, receives grants from local stores, holds skating and bowling parties and sells videos to the school's eighth graders.

The operations of the Larson PTO include providing assignment books for all students, holding break free dances, organizing the Pride program for students who attain specific grades and show exemplary behavior, providing money to teachers for supplies needed in their classrooms, paying for technology needs, buying books, running the ANCHORS program for students with special needs, making donations to local organizations that support education and safety, paying tribute to our staff in appreciation for their service and holding a party for the school's eighth graders at the end of the year. Operations in the past also included maintaining a fish tank used in the school's science program.

Boyd R. Larson Middle School Parent and Teacher Organization
38-2900364

Application for Recognition of Exemption Under Section 501(c)(3) of the Internal Revenue Code

Part V – Compensation and Other Financial arrangements with your officers, directors,
trustees, employees and independent contractors

1a. Officers - continued

Name	Title	Mailing address	Compensation amount
Joseph Duda	Principal	6448 Glyndebourne Troy, MI 48098	None
Mark Hayes	Teacher Representative	230 McKinley Troy, MI 48098	None

**Boyd R. Larson Middle School Parent and Teacher Organization
38-2900364**

Application for Recognition of Exemption Under Section 501(c)(3) of the Internal Revenue Code

**Part V – Compensation and Other Financial arrangements with your officers, directors,
trustees, employees and independent contractors**

3a. Officer detail

Officer Name and title	Qualifications	Average hours worked	Duties
Samantha Maziasz President	Human resource professional / parent of current Larson Middle School student	12 hours per month	prepare agenda and preside at all general membership meetings and all meetings of the Board of Directors of the Larson PTO; will coordinate the work of the officers and committees of the Larson PTO, serve as an ex-officio member of each standing and special project committee; will be listed on PTO bank account for purpose of conducting transactions in Treasurer's absence; and will perform other duties as may be prescribed in these bylaws, assigned by the Board of Directors or during a general membership meeting.
M'Liz Malven Vice President	Information Technology Project Manager / parent of current Larson Middle School student	3 hours per month	preside at all meetings in the absence of the President or Co-Presidents and will perform the duty of providing a slate of officers and chairpersons for the standing committees which will be presented before a general membership meeting in May, and will make the nomination form available to feeder elementary schools. The Vice President will perform other duties as may be prescribed in these bylaws, assigned by the Board of Directors or during a general membership meeting.
Tracy Sutherland Secretary	Database Administrator and Project Manager / parent of current Larson Middle School student	15 hours per month	take minutes of all general membership and Board of Directors meetings, present the minutes at subsequent meetings for approval; have custody of the official book of minutes of the Larson PTO which contain approved minutes of both general membership and Board of Directors meetings; will, within a reasonable period of time, provide any member of the Larson PTO copies of minutes from any previous meeting, will perform other duties as may be prescribed in these bylaws, assigned by the Board of Directors.

Boyd R. Larson Middle School Parent and Teacher Organization

38-2900364

Application for Recognition of Exemption Under Section 501(c)(3) of the Internal Revenue Code

Section V 3a. - continued			
Officer Name and title	Qualifications	Average Hours Worked	Duties
Christine Clifford Treasurer	Human Resource Management experience as well as currently a special education teacher's aide / parent of current Larson Middle School student	12 hours per month	have custody of all assets of the Larson PTO; maintain the assets in accounts with financial institutions approved by the Board of Directors; keep full, accurate records of all transactions; make disbursements in accordance with approved directions of the Board of Directors; prepare current financial reports for each regular general membership meeting and regular Board of Director meetings; receive from committees of the Larson PTO all records and proceeds from fund-raising activities; submit for audit all records and books of the Larson PTO after closing the books at the end of the fiscal year and ensure that audit results are presented at a general membership meeting in the Fall; and perform duties as may be prescribed in these bylaws, assigned by the Board of Directors or during a general membership meeting.
Joseph Duda Principal	Teacher – 7.5 years Assistant Principal – 5.5 years Principal – 1 year	2 hours per month	liaison between the Larson PTO and the balance of the faculty
Mark Hayes Teacher Representative	Math teacher for 17 years	2 hours per month	liaison between the Larson PTO and the balance of the faculty

5a. The attached Conflict of Interest Statement was ratified by a vote of the general membership on November 13, 2012. The statement must be signed by every member of the board of directors annually.

Boyd R. Larson Middle School Parent and Teacher Organization
38-2900364

Application for Recognition of Exemption Under Section 501(c)(3) of the Internal Revenue Code

Part VI – Your members and Other Individuals and Organizations that Receive Benefits From You

- 1a. The Corporation provides goods, services or funds to the students of the Boyd R. Larson Middle School located in Troy, Michigan. For a list of those programs, see the last paragraph of Part IV- Narrative Description of Your Activities.

Part VIII – Your Specific Activities

- 4a. Fundraising activities include the following:
- Annual magazine sale in which the organization receives a portion of the profit from each magazine order
 - Student supply center sells school supplies and food
 - Student telephone directories are sold to school families
 - Skating and bowling parties are held
 - Munch club sells snacks at after school events
 - The eighth grade party and dance is video taped for sale to the students
 - Grants are received from local stores

Boyd R. Larson Middle School Parent and Teacher Organization
 38-2900364
 Form 1023 - Application for Recognition of Exemption
 Under Section 501©(3) of the Internal Revenue Code

Part IX - Financial Data

A. Statement of Revenues and Expenses

Line #	Type of Revenue or Expense	Current					TOTAL
		Tax Year		Prior Four Years			
		7/1/11 - 6/30/12	7/1/10 - 6/30/11	7/1/09 - 6/30/10	7/1/08 - 6/30/09	7/1/07 - 6/30/08	
1	Grants, gifts and contributions	2,500	-	-	-	-	2,500
2	Membership fees received	-	-	-	-	-	-
3	Gross investment income	-	-	-	-	-	-
4	Net unrelated business income	-	-	-	-	-	-
5	Taxes levied for your benefit	-	-	-	-	-	-
6	Value of services or facilities furnished by a governmental unit without charge	-	-	-	-	-	-
7	Any revenue not otherwise listed above or in lines 9-12 below	9,282	12,213	9,501	5,173	4,794	40,963
8	TOTAL of lines 1-7	11,782	12,213	9,501	5,173	4,794	43,463
9	Gross receipts from admissions, merchandise sold or services performed or furnishing facilities in any activity that is related to your exempt purpose	6,605	8,934	-	-	-	15,539
10	TOTAL of lines 8 and 9	18,387	21,147	9,501	5,173	4,794	59,002
11	Net gain or loss on sale of capital assets	-	-	-	-	-	-
12	Unusual grants	-	-	-	-	-	-
13	TOTAL revenue - add lines 10-12	18,387	21,147	9,501	5,173	4,794	59,002
14	Fundraising expenses	6,739	10,169	3,993	1,718	1,789	24,408
15	Contributions, gifts, grants and similar amounts paid out	-	-	-	-	-	-
16	Disbursements to or for the benefit of members	-	-	-	-	-	-
17	Compensation of officers	-	-	-	-	-	-
18	Other salaries and wages	-	-	-	-	-	-
19	Interest expense	-	-	-	-	-	-
20	Occupancy	-	-	-	-	-	-
21	Depreciation and depletion	-	-	-	-	-	-
22	Professional fees	-	-	-	-	-	-
23	Any expense not otherwise classified see attached detail	12,454	7,503	4,225	3,958	3,874	32,014
24	TOTAL expenses - Add lines 14-23	19,193	17,672	8,218	5,676	5,663	56,422
	Net income (loss)	(806)	3,475	1,283	(503)	(869)	2,580

Boyd R. Larson Middle School Parent and Teacher Organization
 38-2900364
 Form 1023 - Application for Recognition of Exemption
 Under Section 501©(3) of the Internal Revenue Code
 Supporting Schedules

Part IX - Financial Data

A. Statement of Revenues and Expenses

Type of Revenue or Expense	Current Tax Year		Prior Four Years			TOTAL
	7/1/11 - 6/30/12	7/1/10 - 6/30/11	7/1/09 - 6/30/10	7/1/08 - 6/30/09	7/1/07 - 6/30/08	

Line 7 - Any revenue not otherwise listed above or in lines 9-12 below

Student Supply Center	\$ 2,785	\$ 2,562	\$ 1,293	\$ 1,326	\$ 521	\$ 8,487
PTO Dance	505	613	642	888	915	3,563
Student Directory	2,837	2,837	2,470	2,745	2,705	13,594
Skate Party	481	-	-	-	-	481
Bowling Party	61	-	3,507	-	-	3,568
Magazine sales	-	600	500	-	600	1,700
Munch club	-	-	49	64	53	166
Macy's	-	-	115	150	-	265
Miscellaneous	154	625	-	-	-	779
8th grade party/video	2,459	4,976	925	-	-	8,360
Total other revenue	9,282	12,213	9,501	5,173	4,794	40,963

Boyd R. Larson Middle School Parent and Teacher Organization
38-2900364
Form 1023 - Application for Recognition of Exemption
Under Section 501©(3) of the Internal Revenue Code
Supporting Schedules

Part IX - Financial Data

A. Statement of Revenues and Expenses

Type of Revenue or Expense	Current Tax					TOTAL
	Year		Prior Four Years			
	7/1/11 - 6/30/12	7/1/10 - 6/30/11	7/1/09 - 6/30/10	7/1/08 - 6/30/09	7/1/07 - 6/30/08	
Line 23 - Any expense not otherwise classified						
Break Free	\$ 209	\$ 154	\$ 265	\$ 183	\$ 203	\$ 1,014
Student Assignment Logs	1,845	1,800	-	-	-	3,645
Office Supplies	-	-	-	6	-	6
Pride Program	1,323	455	1,218	1,470	1,450	5,916
Student Development	125	-	-	-	-	125
Classroom Supplies	1,530	-	1,400	595	500	4,025
Troyberry Books	500	-	-	-	-	500
Technology grants	1,203	1,089	-	-	-	2,292
Student Development	300	-	-	-	-	300
Administrative Appreciation	100	200	100	95	101	596
Teacher Appreciation	526	518	-	523	437	2,004
Secretary Appreciation	100	-	103	103	105	411
ANCHORS	79	-	439	-	-	518
Athens All Night Party donation	100	100	100	100	100	500
George Ku Fund donation	-	-	-	100	100	200
Miscellaneous Donations	-	-	-	-	158	158
Cancer Awareness donation	-	42	-	-	-	42
President's Council dues	30	(30)	60	-	35	95
Troy Foundation for Educational Excellence - donation	50	100	100	100	-	350
501©3	-	-	-	-	-	-
Safe Homes donation	-	150	150	150	150	600
Technology	-	2,000	-	-	-	2,000
Miscellaneous	765	-	67	33	35	900
Fish Tank Maintenance	-	-	-	500	500	1,000
8th grade party/video	2,835	-	-	-	-	2,835
Prior year 8th grade	834	925	223	-	-	1,982
	<u>12,454</u>	<u>7,503</u>	<u>4,225</u>	<u>3,958</u>	<u>3,874</u>	<u>32,014</u>

Michigan Department of Licensing and Regulatory Affairs

Filing Endorsement

This is to Certify that the ARTICLES OF INCORPORATION - NONPROFIT

for

BOYD R. LARSON MIDDLE SCHOOL PARENT AND TEACHER ORGANIZATION

ID NUMBER: 71229T

received by facsimile transmission on June 22, 2012 is hereby endorsed

Filed on June 25, 2012 by the Administrator.

The document is effective on the date filed, unless a subsequent effective date within 90 days after received date is stated in the document.



In testimony whereof, I have hereunto set my hand and affixed the Seal of the Department, in the City of Lansing, this 25TH day of June, 2012.

A handwritten signature in black ink, appearing to read "A. Schaffer".

Director

Bureau of Commercial Services

BCS/CD-602 (Rev. 12/03)

MICHIGAN DEPARTMENT OF LABOR & ECONOMIC GROWTH
BUREAU OF COMMERCIAL SERVICES

Date Received

(FOR BUREAU USE ONLY)

This document is effective on the date filed, unless a subsequent effective date within 90 days after received date is stated in the document.

Name Larson PTO (Nancy Sutherland)		
Address 4443 Eleanor Dr.		
City Troy	State MI	Zip Code 48085

EFFECTIVE DATE:

Document will be returned to the name and address you enter above.
If left blank document will be mailed to the registered office.

11/9/97

ARTICLES OF INCORPORATION

For use by Domestic Nonprofit Corporations

(Please read information and instructions on the last page)

Pursuant to the provisions of Act 162, Public Acts of 1982, the undersigned corporation executes the following Articles:

ARTICLE I

The name of the corporation is: (AKA - Larson PTO)
Boyd R. Larson Middle School Parent and Teacher Organization

ARTICLE II

The purpose or purposes for which the corporation is organized are: To establish, develop and nurture among educators and the general public united efforts as will secure for every child the highest advantage in mental, physical and social education.

ARTICLE III

1. The corporation is organized upon a nonstock basis.
(Stock or Nonstock)

2. If organized on a stock basis, the total number of shares which the corporation has authority to issue is N/A. If the shares are, or are to be, divided into classes, the designation of each class, the number of shares in each class, and the relative rights, preferences and limitations of the shares of each class are as follows:

ARTICLE III (cont.)

3. a. If organized on a nonstock basis, the description and value of its real property assets are: (if none, insert "none")

none

b. The description and value of its personal property assets are: (if none, insert "none")

Cash \$14,129.20

c. The corporation is to be financed under the following general plan:

donations from the general public

d. The corporation is organized on a membership basis.
(Membership or Directorship)

ARTICLE IV

1. The address of the registered office is:

2222 E. Long Lake Troy, Michigan 48085
(Street Address) (City) (ZIP Code)

2. The mailing address of the registered office, if different than above:

_____, Michigan _____
(Street Address or P.O. Box) (City) (ZIP Code)

3. The name of the resident agent at the registered office is:

Joseph Duda

ARTICLE V

The name(s) and address(es) of the incorporator(s) is (are) as follows:

Name	Residence or Business Address
Samantha Sam Maziasz	2222 E Long Lake Troy, MI 48085
Christine Clifford	2222 E. Long Lake Troy MI 48085
Tracy Sutherland	2222 E. Long Lake, Troy MI 48085

38-2900364

03/17/2013 5:56PM (GMT-04:00)

BCS/CD-515 (Rev. 11/11)

MICHIGAN DEPARTMENT OF LICENSING AND REGULATORY AFFAIRS BUREAU OF COMMERCIAL SERVICES		
Date Received		
	This document is effective on the date filed, unless a subsequent effective date within 90 days after received date is stated in the document.	
Name Boyd R. Larson Middle School Parent and Teacher Organization		
Address 2222 E. Long Lake Road		
City Troy	State MI	ZIP Code 48085
		EFFECTIVE DATE:

Document will be returned to the name and address you enter above. If left blank, document will be returned to the registered office.

CERTIFICATE OF AMENDMENT TO THE ARTICLES OF INCORPORATION

For use by Domestic Profit and Nonprofit Corporations

(Please read information and instructions on the last page)

Pursuant to the provisions of Act 284, Public Acts of 1972, (profit corporations), or Act 162, Public Acts of 1982 (nonprofit corporations), the undersigned corporation executes the following Certificate:

1. The present name of the corporation is: Boyd R. Larson Middle School Parent and Teacher Organization
2. The identification number assigned by the Bureau is: 71229T

3. Article <u>II</u> of the Articles of Incorporation is hereby amended to read as follows: See attached.
--

6. Nonprofit corporation only: Member, shareholder, or board approval

The foregoing amendment to the Articles of Incorporation was duly adopted on the twelfth day of February, 2013 by the (check one of the following)

Member or shareholder approval for nonprofit corporations organized on a membership or share basis

- members or shareholders at a meeting in accordance with Section 611(2) of the Act.
- written consent of the members or shareholders having not less than the minimum number of votes required by statute in accordance with Section 407(1) and (2) of the Act. Written notice to members or shareholders who have consented in writing has been given. (Note: Written consent by less than all of the members or shareholders is permitted only if such provision appears in the Articles of Incorporation.)
- written consent of all the members or shareholders entitled to vote in accordance with section 407(3) of the Act.

Directors (Only if the Articles state that the corporation is organized on a directorship basis)

- directors at a meeting in accordance with Section 611(2) of the Act.
- written consent of all directors pursuant to Section 525 of the Act.

Nonprofit Corporations

Signed this 12th day of February, 2013

By Samantha Maziasz
(Signature of President, Vice-President, Chairperson or Vice-Chairperson)

Samantha J Maziasz President
(Type or Print Name) (Type or Print Title)

Boyd R. Larson Middle School Parent and Teacher Organization
 Certificate of Amendment to Articles of Incorporation

71229T

3. Article II of the Articles of Incorporation is hereby amended to read as follows:

The Corporation is organized exclusively for charitable, educational and scientific purposes as described in Section 501(c)(3) of the Internal Revenue Code (the "Code") or the corresponding section of any future federal tax code specifically to establish, develop and nurture along with educators and the general public, united efforts as will secure for every child the highest advantage in mental, physical and social education.

The Corporation will at all times be conducted as an organization as described in Section 501(c)(3) of the Code or any corresponding future federal tax code. The Corporation will not carry on any activities which are not permitted to be carried on by (a) a corporation exempt from federal income tax under Section 501(c)(3) of the Code or the corresponding section of any future federal tax code, (b) a corporation eligible to receive tax deductible contributions under Section 170(c) and Section 2055, Section 2522 or Section 2106 of the Code, or (c) a nonprofit corporation organized under the laws of the State of Michigan pursuant to the Act.

No part of the assets or net earnings of the Corporation may inure to the benefit of or be distributable to its directors, officers or other private persons; provided, however that the Corporation is authorized and empowered to pay reasonable compensation for services rendered and to make payments and distributions in furtherance of its charitable purposes.

No substantial part of the activities of the Corporation will be the carrying on of propaganda or otherwise attempting to influence legislation. The Corporation will not participate or intervene in any political campaign on behalf of or in opposition of any candidate for public office and will not publish or distribute statements relating to political campaigns.

Upon dissolution of the Corporation, assets shall be distributed to the general operating fund of the Boyd R. Larson Middle School for one or more exempt purposes within the meaning of section 501(c)(3) of the Code, or the corresponding section of any future federal tax code. Any assets not so disposed of shall be distributed to another public school in Troy, Michigan to be used exclusively for educational purposes under exempt purposes within the meaning of section 501(c)(3) of the Code or the corresponding section of any future federal tax code. Such school shall be determined by a 2/3 majority vote of the general membership of the Boyd R. Larson Middle School Parent and Teacher Organization. If such determination cannot be made by said membership, the Troy School Board shall have jurisdiction to determine which public school in Troy will receive the remaining assets to utilize accordingly.

**Boyd R. Larson Middle School
Parent and Teacher Organization**

Bylaws

(As Amended February 2013)

Article I. Name

The name of this organization is Boyd R. Larson Middle School Parent and Teacher Organization hereinafter identified as 'Larson PTO'.

Article II. Organization

The Larson PTO is an incorporated association of its members, organized and controlled by the procedures and rules contained in these bylaws.

Article III. Purpose

Section 1. The purpose and goals of the Larson PTO are to establish, develop and nurture among educators and the general public united efforts as will secure for every child the highest advantage in mental, physical and social education.

Section 2. The Larson PTO supports and adopts the Statement of Mission drawn up by the faculty and staff of Boyd R. Larson Middle School, which may be revised at any time.

Article IV. Membership and Dues

Section 1. Any parent or legal guardian of current students or incoming 6, 7 or 8th grade students, any member of the faculty or staff of Larson Middle School who subscribes to the purpose, goals, policies and bylaws of the Larson PTO is considered to be a member. Membership is available without regard for race, gender, creed, disability, or national origin.

Section 2. Any member of the Larson PTO is eligible to hold an elected or appointed office or position.

Section 3. Dues will be determined, and the amount set, by the Board of Directors of the Larson PTO.

Article V. Meetings

Section 1. General Membership Meetings.

- a. There will be a general membership meeting every month, beginning with September, ending in May, with the exception of December, with the date to be set by the Board of Directors. At the discretion of the PTO President, meetings may be canceled and not rescheduled for due cause (i.e., schedule conflicts with other school events, room availability problems, weather-related issues, building emergencies, etc.)
- b. Special general membership meetings may be called at any time by a majority of the Board of Directors.
- c. All members of the Larson PTO are eligible to attend and vote at any general membership meetings.

Section 2. Board of Directors Meetings.

- a. The President or Co-Presidents of the Larson PTO may call meetings of the Board of Directors at any time.
- b. A majority of the members of the Board of Directors may call an official meeting of the Board of Directors.
- c. Members of the Larson PTO are invited and encouraged to attend meetings of the Board of Directors, and express their thoughts and opinions on subjects of interest to them.
- d. Only members of the Board of Directors may vote at Board of Directors meetings.

Article VI. Quorums, Notice, Approval Majorities, Voting

Section 1. General Membership Meetings.

- a. Official business of the Larson PTO may be conducted when there are at least a 2/3 majority of Board of Directors present at any duly called general membership meeting.
- b. Notice of a general membership meeting will be given at least three weeks in advance, using a method of distribution intended to reach the full membership.
- c. Voting on regular propositions or elections, approval is defined as 'more than half of the members present'.
- d. Voting on amendments or revisions to these bylaws, approval is defined as 'at least two-thirds of the members present'.
- e. Voting may be conducted by voice, at the discretion of the officer presiding at the meeting. Any member present may require that a vote be conducted by a formal show of hands or written ballot.

Section 2. Board of Directors Meetings.

- a. Official business of the Larson PTO may be conducted when there are at least half the members of the Board of Directors present at any duly called meeting.
- b. Notice of a meeting of the Board of Directors will be given at least one week in advance, using a method of distribution intended to reach the full membership.
- c. Voting on regular propositions or elections, approval is defined as 'more than half of the members present'.
- d. Voting on amendments or revisions to these bylaws, approval is defined as 'at least two-thirds of the members present.'
- e. Voting may be conducted by voice, at the discretion of the officer presiding at the meeting. Any member present may require that a vote be conducted by a formal show of hands or written ballot.

Article VII. Board of Directors & Committee Chairperson Definition and Duties

Section 1. The Board of Directors is comprised of officers, as defined in Article VII, Section 5 sub-section F, i through v, and the Principal or Assistant Principal and Faculty Representative(s).

Section 2. Only persons who are, or will continue to be members of the Larson PTO, as defined in Article IV, Section 1, may stand for election or appointment to an office or committee.

Section 3. The term of office for officers and committee chairpersons is one fiscal school year as defined in Article X.

Section 4. Members of the Larson PTO may be re-elected or re-appointed to any office or committee chair position.

Section 5. Nominations, Officer, and Duties

- a. A nomination ballot will be drafted and distributed using a method of distribution intended to reach the full membership. This ballot will nominate officers and chairpersons for the standing committees for the ensuing fiscal school year of the Larson PTO, and will clearly state that all positions are open to nomination. This ballot will include:
 - i. all board and standing committee positions.
 - ii. the names of all those currently serving in those positions.
 - iii. the names of all those currently nominated for those positions for the ensuing fiscal school year.
- b. The nominating ballot will be distributed to those elementary schools whose current 5th grade students will be attending Larson in the ensuing year for distribution to their respective PTOs and 5th grade parents.
- c. The officers and chairpersons of standing committees of the Larson PTO will be elected at a general membership meeting in May for the ensuing fiscal school year.
- d. Other than members proposed by the ballot nominating process, other persons may be nominated from the floor of the regular May general membership meeting.
- e. Consent to both stand for election and to serve will be obtained from each person prior to nomination by the current Vice President.
- f. The officers of the Larson PTO and their duties are as follows:

i. President or Co-Presidents. The President or Co-Presidents will prepare agenda and preside at all general membership meetings and all meetings of the Board of Directors of the Larson PTO; will coordinate the work of the officers and committees of the Larson PTO, serve as an ex-officio member of each standing and special project committee; will be listed on PTO bank account for purpose of conducting transactions in Treasurer's absence; and will perform other duties as may be prescribed in these bylaws, assigned by the Board of Directors or during a general membership meeting.

ii. Vice President. The Vice President will preside at all meetings in the absence of the President or Co-Presidents and will perform the duty of providing a slate of officers and chairpersons for the standing committees which will be presented before a general membership meeting in May, and will make the nomination form available to feeder elementary schools. The Vice President will perform other duties as may be prescribed in these bylaws, assigned by the Board of Directors or during a general membership meeting.

iii. Secretary. The Secretary will take minutes of all general membership and Board of Directors meetings, present the minutes at subsequent meetings for approval; have custody of the official book of minutes of the Larson PTO which contain approved minutes of both general membership and Board of Directors meetings; will, within a reasonable period of time, provide any member of the Larson PTO copies of minutes from any previous meeting, will perform other duties as may be prescribed in these bylaws, assigned by the Board of Directors or during a general membership meeting.

iv. Treasurer. The Treasurer will have custody of all assets of the Larson PTO; maintain the assets in accounts with financial institutions approved by the Board of Directors; keep full, accurate records of all transactions via computer-based accounting system; make disbursements in accordance with approved directions of the Board of Directors; reconcile the accounts and report all financial activity at each regular general

membership meeting and regular Board of Director meetings; receive from committees of the Larson PTO all records and proceeds from fund-raising activities; submit to the Financial Review Committee as defined in Art. VII, section 6, subsection xiii. all records and books of the Larson PTO after closing the books at the end of the fiscal year and ensure that the annual financial review results are presented at a general membership meeting in the Fall; shall maintain the financial records of the organization in accordance with all non-profit corporation laws of the state of Michigan and the Internal Revenue Service. The treasurer is responsible to file all required Michigan Annual Reports, federal income tax returns and any other documentation in a timely fashion; and perform duties as may be prescribed in these bylaws, assigned by the Board of Directors or during a general membership meeting.

v. Parliamentarian. The Parliamentarian will draft these bylaws; put into order and publish, in a timely fashion, any proposed revisions to these bylaws; interpret any procedural questions during a meeting of the general membership or Board of Directors using Robert's Rule of Order, revised, as the authority; perform duties as may be prescribed in these bylaws, assigned by the Board of Directors or during a general membership meeting.

Section 6. Standing Committees and Chairpersons.

- a. The committees listed in Article VII, Section 6, sub-section e, shall be considered permanent committees of the Larson PTO and will continue as part of these bylaws.
- b. The chairperson(s) of each committee will be elected at a general membership meeting in May, for the ensuing fiscal school year.
- c. Each chairperson may recruit as many members of the Larson PTO to serve on said committees as necessary and convenient to conduct its duties.
- d. All Committees and Chairpersons will keep accurate financial records and turn in proceeds to the treasurer.
- e. The standing committees of the Larson PTO, and duties of each, are as follows:

i. Clinic. This committee will staff the school's clinic and provide assistance as directed by the Troy School District Board of Education.

ii. Library. This committee will assist the library staff with performance of regular or special duties or activities.

iii. Ways and Means. This committee will recommend and staff fundraising activities and solicit contributions to the Larson PTO, as appropriate.

iv. Hospitality. This committee will provide light refreshments at general membership meetings and Board of Directors meetings if directed to do so by the Board of Directors, serve the host function at all general membership meetings or events sponsored by the Larson PTO. This committee will also plan and implement activities for Teacher Appreciation Week, Principal Appreciation Week and Secretary Appreciation Week.

v. Directory. This committee will compile and oversee printing and mailing of the Larson PTO Student directory and perform duties as may be prescribed in these bylaws, assigned by the Board of Directors or during a general membership meeting.

vi. 8th Grade Party. This committee will coordinate the 8th Grade Party and perform duties as may be prescribed in these bylaws, assigned by the Board of Directors or during a general membership meeting.

vii. Student Activities Chair. This committee will coordinate volunteers for student activities, specifically activities at student dances. Other than the 8th grade dance and perform duties as may be prescribed in these bylaws, assigned by the Board of Directors or during a general membership meeting.

viii. Public Relations. This committee will be responsible for keeping the PTO website up to date and current. The Larson Middle School Principal must approve all information before being placed onto the website.

ix. Awards and Recognitions. This committee will assist with the planning and conduct of awards events, ceremonies, or other forms of citation.

x. Supply Cart. This committee will assist with the planning, ordering and operation of the Larson Middle School Supply Cart.

xi. Safe Homes. This committee will promote and encourage social responsibility among students at either public or private sponsored events or parties, with special emphasis on avoiding the use or provision of alcohol or illegal drugs; will provide a forum for parents and the school staff to discuss methods and common ground rules which can assist in this effort.

xii. Faculty Representative(s). This position will have at least one representative from the Larson Middle School Staff to act as liaison between the Larson PTO and the balance of the faculty. Each representative is to be a co-chairperson, with full membership on the Board of Directors of Larson PTO.

xiii. Financial Review Committee. This committee will be comprised of three to five (3-5) members of the PTO, of which one must be a board member who does not have signatory authority of the PTO bank account, and shall be chosen by a vote of the membership at the general meeting in September, unless not already assigned. This committee shall review the records of the organization at the end of each fiscal year and will report its findings at the first general meeting of the school year.

Section 7. Special Project Committees. On an as-needed basis, the President may create ad-hoc committees to carry out specialized duties which are not currently assigned to one of the standing committees listed above and may appoint chairpersons to head them.

- a. The creation of Special Projects committees and the appointment of chairpersons will have the approval of a majority of the Board of Directors.
- b. Each chairperson may recruit as many members of the Larson PTO to serve on the committee as necessary and convenient to conduct its duties.
- c. Special Project Committees cannot carry into a subsequent fiscal school year but must be reappointed, if necessary, to continue duties.

Section 8. In the event of a vacancy in any of the officer or chair positions of the Larson PTO, the remaining Board of Directors may vote to fill the vacancy from among the membership of the Larson PTO.

Section 9. Any replacement officer or chairperson selected as provided above will serve for the remainder of the current fiscal school year.

Article VIII. General Policies and Procedures

Section 1. The Larson PTO is noncommercial, nonsectarian and nonpartisan.

Section 2. No person or organization may use the name of the Larson PTO or the name of any of the officers or committee chairpersons for any purpose without the expressed approval of the Board of Directors.

Section 3. The Larson PTO will cooperate with other organizations and agencies concerned with the well-being of the students of Larson Middle School. Persons representing the Larson PTO will not make any commitments or representations that bind the Larson PTO in any way without the approval and authorization by the Board of Directors.

Section 4. The government and direction of the Larson PTO, the control of its properties and records are vested in the Board of Directors.

Section 5. In the event that the Larson PTO is dissolved, the assets of the Larson PTO will revert to the general operating fund of the Boyd R. Larson Middle School without restriction.

Article IX. Financial Policies and Procedures

Section 1. All accounts necessary for the transaction of the financial business of the Larson PTO will be opened and maintained at recognized financial institutions using the full name of the organization. The placements of such accounts are to be approved by the Board of Directors. The cancellation of any accounts must have approval and authorization of the Board of Directors.

Section 2. All accounts are required to have two signatures of members of the Board of Directors for any withdrawal transaction of more than \$1000. More than two members of the Board of Directors may be designated to authorize withdrawal transactions. All transactions or reimbursements must have documentation on any monies distributed.

Section 3. Annual Financial Review

- a. An annual financial review will be conducted after the fiscal year ends, but before the first general membership PTO meeting in September, or, upon a change of Treasurer, prior to the transition to a new Treasurer.
- b. The results of the annual financial review will be presented at a general membership meeting in the fall.
- c. A tentative budget for the organization shall be drafted by the treasurer in conjunction with the board of directors. The budget shall be approved by majority vote at the first general meeting of each school year.
- d. The Board of Directors, at their discretion, may designate an outside authority to conduct an audit of the financial records with the provision that a written and signed report is specified and required.

Section 4. Conflict of Interest

All directors and principal officers will abide with the Larson PTO Conflict of Interest Statement and agree to annually sign the "Larson PTO Annual Statement of Board of Directors"

Section 5. IRS Non-Profit Status

With non-profit corporate status under IRS code section 501c(3) pending and being duly registered as a non-profit corporation with the state of Michigan, the organization shall operate within the confines of the laws of the state of Michigan and the Internal Revenue Service so as not to jeopardize this status. All required Michigan Annual Reports, federal income tax returns and any other required documentation shall be filed on time.

Article X. Fiscal School Year

The fiscal school year of the Larson PTO begins on July 1, ending on the following June 30.

Article XI. Amendments

These bylaws may be amended or revised at any duly called meeting of the general membership or Board of Directors by a two-thirds vote of those present.

Article XII. Parliamentary Authority

Robert's Rules of Order, Revised, will govern the organization in all cases which they are applicable and in which they are not in conflict with these bylaws.

Article XIII. Dissolution

The Larson PTO may be dissolved upon a 2/3 vote of the Board of Directors or a majority vote of the General Membership. If the Board of Directors has not met for more than 1 year, the Larson Middle School Principal may dissolve the Larson PTO at his/her discretion. Upon dissolution of the Larson PTO, all remaining assets will be distributed to Larson Middle School for exempt purposes within the meaning of section of 501© (3) of the Internal Revenue Code or corresponding section of any future federal tax code.

LARSON MIDDLE SCHOOL PTO			
HISTORICAL FINANCIAL STATEMENTS			
	Year ended	Year ended	Year ended
	6/30/2011	6/30/2012	6/30/2013
INCOME:			
Bowling party	-	61.00	-
Dance	613.00	505.00	-
Directories	2,837.00	2,837.00	2,897.00
8th grade party / dvd	4,976.00	2,459.00	5,270.00
Interest Income	-	-	6.47
Locker Pals	-	-	-
Magazine sales	600.00	-	-
Macy's	-	-	-
Miscellaneous	625.00	154.00	-
Munch club	-	-	-
Will Your School Rule	-	2,500.00	5,000.00
Skating party	-	481.00	-
Spirit Wear	8,934.00	6,605.00	7,767.01
Supply Cart	2,562.00	2,785.00	3,436.33
TOTAL INCOME	21,147.00	18,387.00	24,376.81
EXPENSES:			
Nonprofit status			950.00
8th grade party - current year	2,382.00	2,835.00	4,356.87
8th grade party - next year			(20.00)
8th grade party - prior year	925.00	834.00	2,189.10
Administration appreciation	200.00	100.00	200.00
Anchors	-	79.00	-
Anti-bullying			139.00
Assignment logs	1,800.00	1,845.00	1,845.00
Bank charges			21.00
Break Free	154.00	209.00	-
Classroom supplies		1,530.00	-
Dance activities		144.00	316.02
Directories	283.00		399.63
Donations	392.00	150.00	400.00
Fieldtrip assistance			329.38
Fish tank maintenance			-
Ground water kits			216.50
Locker Pals			-
Miscellaneous	190.00	765.00	-
Munch Club			-
Office expense			42.35
President's Council	(30.00)	30.00	53.17
Pride	455.00	1,323.00	270.97
Promotional expense			132.94
Secretary appreciation		100.00	105.91
Skating party		150.00	-
Spirit Wear	6,340.00	4,957.00	7,552.00
Student Development		425.00	292.01
Supply cart	974.00	1,488.00	1,672.37
Teacher Appreciation	518.00	526.00	621.33
Teacher Mini Grants			502.45
Technology	3,089.00	1,203.00	884.93
Troyberry Books		500.00	-
Website			82.58
TOTAL EXPENSES	17,672.00	19,193.00	23,555.51
Net income for the period	3,475.00	(806.00)	821.30

