

Lake Washington High School PTSA Standing Rules 2018-19

1. IDENTIFICATIONS

- 1.1. **NAME** The name of this PTSA is the "Lake Washington High School PTSA"; the local PTSA number is 2.8.95.
- 1.2. **COMMUNITY** This PTSA serves the school community of Lake Washington High School. From this point forward the Lake Washington High School PTSA will be referred to as the "LWHS PTSA".

1.3. CORPORATE STATUS

- 1.3.1. This PTSA was incorporated on June 12, 1987 and assigned UBI# 601 030435. A copy of the Letter of Determination can be found in the Treasurer's notebook and the Legal Documents binder. The UBI number can be found in the Treasurer's notebook and Legal Documents binder.
- 1.3.2. The current Treasurer of the LWHS PTSA is responsible for filing the annual corporation report, due May 31st annually.
- 1.3.3. The EIN number can be found in the Legal Documents binder maintained by the Secretary.

2. COMPLIANCE

2.1. LEGAL COMPLIANCE:

- 2.1.1. The LWHS PTSA was registered under the Washington Charitable Solicitations Act in the State of Washington, in September 1987. The Treasurer will apply for renewal by May 31 annually to avoid any associated late renewal penalties.
 - 2.1.2. The LWHS PTSA was granted non-profit status under Section 501c (3) of the Internal Revenue Code on July 1, 2002. A copy of the letter of determination is filed in the legal documents notebook maintained by the secretary.
 - 2.1.3. The current Treasurer, with assistance from the outgoing Treasurer, will timely file the U.S. Federal tax Form 990 or Form 990EZ (prior to November 15th annually) and will provide a copy of that tax return to the Board of Directors. Copies of the current and past years' tax returns are located in the Legal Documents binder maintained by the President and Secretary.
 - 2.1.4. The LWHS PTSA has designated the Washington State PTA as its registered agent with the Washington Secretary of State's office, the Washington Department of Revenue, and the United States Internal Revenue Service. Copies of the signed documents making such designation are available in the Legal Documents binder maintained by the President and Secretary.
- 2.2. Per the Washington State PTA Uniform Bylaws, the LWHS PTSA will annually review, complete, sign, and share the WSPTA Standards of Affiliation checklist with membership, which will be the responsibility of the President and Secretary.

2.3. The LWHS PTSA will maintain a Treasurer's notebook held by the Treasurer, a Secretary's notebook held by the Secretary and two Legal Documents binders held and maintained by the President and Secretary. All other records will be stored in the designated PTSA storage closet at Lake Washington High School.

3. MEMBERSHIP and DUES

3.1. Membership in the LWHS PTSA will be open to all without discrimination.

3.2. Membership fees for the LWHS PTSA will be: \$15 for each individual membership, \$10 for LWHS staff members, and \$25 for a family membership to include two (2) adults. This amount is determined annually by a vote of the Membership.

3.3. All students of Lake Washington High School will be considered honorary members of this PTSA with the privilege of voice, but no privilege of vote or of holding office.

4. OFFICERS and ELECTIONS

4.1. The officers of this PTSA will be elected in accordance with the Washington State PTA Uniform Bylaws for a term of one year with a maximum of two consecutive years. The elected officers will be: President(s); Vice Presidents of: Student Programs, School Support, Communications and Ways & Means; Secretary; and Treasurer. The officers will assume office on July 1st and will constitute the Executive Committee. In the event the President is unable to serve, a Vice President will assume those duties, with succession in the order listed.

4.2. Any elected position may be held jointly by two (2) people. Each elected officer will be entitled to one vote at the Board of Directors meeting. In the event of co-Treasurers, one Treasurer cannot be a signer on the LWHS PTSA bank account.

4.3. LWHS PTSA will ensure that each Executive Committee member will attend a minimum of one WSPTA-approved training opportunities during the PTA year, with at least one member of the Executive Committee required to attend the PTA & the Law training.

4.3.1. A Senior Party representative and the PTSA Treasurer will attend a current PTA & the Law training by October 31 of each year. Any PTA & the Law class from the previous year's State PTA convention will meet this requirement.

4.4. Elections of Officers will occur by the last Membership meeting of the fiscal year. Voting will take place in person at a Membership meeting. LWHS PTSA Officers will be elected in accordance with the Washington State PTA Uniform Bylaws.

4.5. The Board of Directors consists of the Executive Committee and the standing committees chairs of Membership, Advocacy, Family & Community Engagement, and Senior Party, and such other board members as approved by the Executive Committee. All committee chairs must be current members of the LWHS PTSA.

4.6. An office or Board of Directors position may be declared vacant if that person misses two Board of Director meetings, unless excused by the President(s), or with a 2/3 vote of the Board of Directors.

- 4.7. The Nominating Committee will be elected in accordance with the Washington State PTA Uniform Bylaws.

5. MEETINGS

- 5.1. Membership meetings are usually held on a Wednesday and will be posted on the LWHS PTSA calendar and published in the Kang Crier newsletter at least 10 days prior to the meeting. Special meetings require 10 days' written notice.
 - 5.1.1. Adoption of the annual budget, approval of standing rules, approval of the financial reviews, election of the Nominating Committee and Board of Director Officers will be done at the Membership meetings. The final regularly scheduled Membership meeting will be no later than May 31st of that year.
 - 5.1.2. LWHS PTSA Standing Rules may be amended at any Membership meeting by a Two-Thirds (2/3) vote, or if previous notice has been given, a majority vote.
- 5.2. Board of Director meeting dates and times will be established at the first PTSA meeting of the fiscal year and will be held monthly, except for July. Meetings are open to LWHS PTSA members, or by invitation of the President. Only Board members can vote. Voice may be granted to anyone in attendance by the presiding officer.
- 5.3. Meetings and meeting quorums will be in accordance with the Uniform Bylaws of the Washington State PTA and are as follows: the Executive Committee - majority of the members of the Committee, the Board of Directors – majority of the members of the Board, the Membership meeting – 10 members.

6. FINANCIAL POLICIES

- 6.1. This PTSA will approve its annual budget in the spring of each year, but no later than June 15th. Budget reallocations in amounts up to \$1000 may be approved by a majority vote of the Board of Directors. Reallocations exceeding \$1000 must be approved by a majority vote of the Membership.
- 6.2. Financial Reviews
 - 6.2.1. The LWHS PTSA will conduct a financial review of its records mid-year in addition to the required financial review at the close of the fiscal year as required by the Uniform Bylaws of the Washington State PTA.
 - 6.2.2. Financial records must be given to the Financial Review Committee within 30 days of the end of fiscal year. The Financial Review Committee, consisting of a minimum of three (3) members appointed by the President, will review the financial records twice a year. Members of this committee will not include the Treasurer or any person authorized to sign on the PTSA bank accounts for the period that is being reviewed or any individuals living in their households. The financial review committee's report will be presented at a membership meeting.

- 6.3. The PTSA will establish one or more accounts in financial institutions as determined by the Board of Directors. Only elected officers may sign checks and contracts for the LWHS PTSA, and there must be two signers on all checks and contracts.
- 6.4. The Board of Directors will determine annually which Executive Committee members will have check signing authority.
- 6.5. The LWHS PTSA's monthly bank account statements will be provided unopened to a reviewer appointed by the Board of Directors. The reviewer will be appointed by the Board at the beginning of the fiscal year, and will not be a signer on that account. The reviewer will promptly report any concerns or discrepancies identified in the review to the executive committee. If there are no concerns or apparent discrepancies, the reviewer will initial and date the account statements and provide them to the treasurer.
- 6.6. All reimbursement requests will include a receipt and will be signed by the LWHS PTSA Board member overseeing that program area. Approval via email may be accepted and noted on the Treasurer Request form by the Treasurer. Request will be submitted to the Treasurer within 60 days of purchase. All requests for reimbursement must be received by the last day of school, or as determined by the Treasurer(s).
- 6.7. All Senior Party income will be kept in a restricted fund for Senior Party contractual obligations and budgeted Senior Party costs. Other use of these funds will require approval by the Board.
- 6.8. Each year the Budget Committee will work with the Treasurer to verify: (1) the PTSA funds available for carryover (to be used in the following year's operating budget); and (2) the amount to be held in reserve in case of financial emergency. The targeted reserves will be: (1) 50% of the cost of the Senior Party contract; and (2) 25% of the non-Senior Party portion of the budget, calculated by excluding the Senior Party budget from that budget amount.
- 6.9. Expenditures exceeding 8% of the total annual budget will need to be approved at a Membership meeting with 10% of the total LWHS PTSA membership in attendance. There must be public written notice of this vote 10 days before the meeting via the LWHS PTSA website, and the Kang Crier or a Kang Postcard.
- 6.10. The Board of Directors will establish a policy regarding the use of Paypal and other financial accounts in an addendum to this document. Refer to Addendum (a).
- 6.11. A list of all online accounts and passwords will be maintained by the President. It will be the responsibility of each officer who controls online accounts to obtain login and password information from their predecessor upon taking office. The new officer will change the password(s) and provide the updated account access information to the President.

7. VOTING

- 7.1. Voting delegates to the Lake Washington PTSA Council will be those LWHS PTSA board members in attendance at the Council membership meeting at the time of the vote, up to 4 (four) delegates.
- 7.2. The voting delegates to attend the annual Washington State PTA Conventions will be determined by the Board of Directors. The number of delegates is representative of the

number of members enrolled in the LWHS PTSA by the end of January preceding the convention.

- 7.3. The voting delegate attending the annual Legislative Assembly will be the Legislative Coordinator and/or other appointees. The number of delegates is representative of the number of members enrolled in the LWHS PTSA in May of the prior year.

8. AWARDS

- 8.1. One or more Golden Acorns may be awarded annually to an outstanding volunteer(s) at LWHS. A committee appointed by the President will select the recipient(s).
- 8.2. One or more Outstanding Educator Awards (aka "Golden Kang" awards) may be presented annually to an outstanding teacher or educator at LWHS. A committee appointed by the President will select the recipient(s).

Standing Rules Addendum A: Financial Accounts

1. Lake Washington High School PTSA (LWHS PTSA) has 3 accounts that are used for managing its funds. Two of these accounts are with Key Bank (two checking accounts), and the third account is with PayPal.
2. The Key Bank accounts are organized with the following purposes: One checking account (acct. # ending 9567) contains the operating funds of LWHS PTSA – all deposits are made into this account, and all checks are written from this account. The second checking account (acct # ending 8311) is used for interaction with the PayPal account and to receive eScrip or other passive fundraising deposits.
3. The PayPal account was established to enable LWHS PTSA to accept online payment for membership, donations, and other items associated with the PTSA purposes. The Treasurer transfers money from the PayPal account to the designated checking account at least once per month. After the money arrives in the designated checking account, it is transferred to the primary checking account along with any eScrip donations that have been received. The monthly Treasurer's Report should account for all money transferred from PayPal to Key Bank. The transfer of funds from the designated Key Bank account to the primary Key Bank checking account should be equal to the amounts transferred from PayPal plus eScrip donations received during the time period since the last transfer.
4. The Key Bank accounts have 3 authorized signers, as defined by our Standing Rules. With the exception of the Treasurer, authorized signers on the bank accounts will have read-only, online access to the PayPal and the Key Bank accounts. The Treasurer will have full online access to the PayPal and Key Bank accounts. The Treasurer will handle all transfers of funds from PayPal to Key Bank, and between Key Bank accounts. The other authorized signers are responsible for monitoring these transfers through monthly

Treasurer's Reports, and through online viewing of these accounts. Additionally, a fourth member of the Executive Board, who is not a signer on the bank accounts, will receive statements from Key Bank to monitor activity on those accounts.

5. PayPal refunds for purchases made from the PTSA website must be issued via PayPal only after completion of a PayPal Refund Authorization Form. The reason for the refund must be approved and clearly documented by the PTSA Board member who oversees that service area. The form must be signed by the Treasurer and President with clear documentation of transaction dates, dollar amounts and the MoneyMinder reference number to provide transparency for the Financial Review Committee.
6. LWHS PTSA has a MoneyMinder subscription account with NonProfit Central. The Treasurer will be the administrator of this account. Other authorized signers on the bank accounts, as well as the non-signer board member receiving bank statements, should also have read-only access to this account for monitoring of LWHS PTSA financial accounts.