

SHAHALA MIDDLE SCHOOL

PARENT TEACHER ORGANIZATION BYLAWS

Effective January 31, 2002
Revised December 12, 2017

Section 1: Names and Offices

The name of the organization shall be the Shahala Parent Teacher Organization (hereafter referred to as the SPTO) with offices located at Shahala Middle School, 601 SE 192nd Avenue, Vancouver, Washington 98684.

Section 2: Purposes

The purposes for which the SPTO is formed are those set forth in its Sections of Incorporation, **will** be reviewed annually and amended as necessary. The SPTO is not formed for a pecuniary or financial gain, and in no part of the assets, income or profits of the SPTO can be distributed to, or benefit any of its directors, officers or members except to the extent permitted under the Non-Profit Corporation Act of the State of Washington and these by-laws.

The SPTO mission is to support the students and teachers of Shahala Middle School by sponsoring various events and activities which enhance the educational environment, support school goals, teachers and administrators. The organization will also serve in a liaison capacity maximizing communication between parents and the staff at Shalala Middle School.

No substantial part of the activities of the SPTO shall be carrying on of propaganda and attempt to influence legislation or participating in the publishing or distribution of publications on behalf of any political campaign or candidate for public office.

Section 3: Membership

Members of the organization shall consist of individuals who fall into one or more of the following categories:

1. Any adult family member or guardian of a student attending the school.
2. Any member of the administrative, professional, or support staff of the school.
3. The immediate Past President, whether or not he/she has a child currently enrolled at Shahala Middle School.
4. **There shall be no membership dues or fees collected or levied by SPTO.**

No qualifying member shall be denied participation in any organized activity on the basis of race, color, religion, sex, age, national origin or physical handicap. At the discretion of the membership an association membership status with voting rights may be created.

Section 4: The Executive Committee

The elected officers of the organization shall include the following, but is not limited to, the President, the Vice-President, Fundraising, Secretary, and Treasurer. These five positions along with the following committee chairs, Grants and Volunteer Coordinator, will be known as the Executive Committee. With the exception of Treasurer, any of these may be held as a co-position between two individuals.

Members at large positions can be created as needed and can assume and or include the following chair positions; Box Tops, Concessions, Silent Auction, Spirit Wear, Book Fair, Community Relations, Communications, Teacher Appreciation, Special Events Chair, and any other positions the SPTO deems necessary. See Shalala Middle School PTO Organizational Chart which is updated by the President and presented by the October General Meeting.

The group known as the Executive Committee and Committee Chairs will be comprised of the officers as stated above. Staff Liaison and the Principal of Shahala Middle School shall serve in an advisory capacity on an as needed basis along with the Immediate Past President. All involved shall be aware of and held accountable to the Section 7: Fiscal Policy and are to ensure any volunteers working with them or assisting at one of their Committee events is aware of the Fiscal Policy.

The Executive Committee shall present a proposed annual work plan/calendar, bylaw review and budget by the October General Meeting. The proposed annual work plan or calendar will consist of proposals for the upcoming year for events, activities and fundraising projects known and projected at the time of creation.

Executive Committee members are expected to be at Executive Meetings. If unable to attend an Executive Meeting they may send an email to the entire SPTO Executive Committee in advance stating they are unable to attend and provide an update on their position/committee. Notice is to be given as timely as possible. If Quorums are not met at meetings voting may be done electronically. Quorum is defined as a 2/3rd majority.

At the discretion of the Executive Committee, temporary committees with certain and specific functions may be created with the appointed director of such committees expected to attend meetings as necessary. Such committees will have voting privileges but shall not be counted for a quorum at Executive Committee meetings for ratification and shall automatically terminate at the end of the school year.

An Executive Committee member may be removed from office by a 2/3 vote of the General Membership present at a regularly scheduled membership meeting or at a meeting called for such a purpose.

A close working relationship occurs between SPTO Executive and Committee members, teachers, administrators, staff and students at Shahala. SPTO members may overhear or be party to privileged communication, which is confidential and not to be divulged. An infraction of this policy could result in the immediate dismissal of an Executive and/or Committee member with the exception of the Principal.

A close working relationship also occurs between parent volunteers and the teachers, administrators, staff and students at Shahala. Parent volunteers need to use the utmost discretion in discussing school-related matters of sensitive nature.

Executive Committee and Committee Chair duties will include, but not be limited to:

President (Exec)

1. Shall serve as the presiding officer with overall responsibility for providing the necessary coordinated leadership to ensure the attainment of all the objectives of the SPTO.
2. Shall function as the primary catalyst to encourage involvement by parents in the organization and its general activities.
3. Shall schedule a planning meeting of the Executive Committee to review Bylaws, develop a budget, proposed annual work plan/calendar which will consist of proposals for the upcoming year for events, activities and fundraising projects. Said meeting is to be scheduled and if all possible have already taken place prior to October General Meeting.
4. Shall conduct all Executive Committee and General Membership meetings.
5. Shall act in the capacity of primary liaison with the principal, teachers and staff on matters related to the SPTO.
6. May call Executive Committee and General Membership meetings at their discretion.
7. Shall monitor all activities of the SPTO that are conducted in the school.
8. Shall keep a copy of all legal documents pertinent to the SPTO. Shall keep a permanent record of important correspondences and documents in a binder for historical and proper record keeping purposes. At the end of the school year, said records are to be placed in the PTO file cabinet at the school.
9. The Board President is also assigned responsibility to work with the Treasurer to ensure the annual tax returns are maintained and registered by the filing dates.
10. May be one of two required check signers of all checks and drafts against SPTO funds.
11. Review monthly SPTO website and online banking profiles.
12. Shall submit any necessary documentation and be present during any audits pertaining to the activities of SPTO along with the Treasurer.

Shall communicate effectively with other members and volunteers regarding plans and needs so they may assist and effectively perform their duties.

Vice-President (Exec)

1. May assume the responsibilities of the president if the president is absent or unable to carry out duties.
2. May be one of two required check signers of all checks and drafts against SPTO funds.
3. Shall oversee Fundraising and activities that generate revenue for SPTO.
4. Shall communicate effectively with other members and volunteers regarding plans and needs so they may assist and effectively perform their duties.
5. Position may be assigned to the secretary if duties cannot be fulfilled by an elected officer.

Fundraising (Exec)

1. Shall generally have responsibility for all activities which generate revenue for the SPTO.
2. Shall work closely with the president, vice president, principal and staff in preparing and conducting fundraising events which are directed toward specific SPTO objectives and goals.
3. Shall report directly to Vice President.
4. Shall take responsibility for planning and actual operation of all fundraising activities. However, may designate a chairperson for specific fundraising projects but will continue to monitor each activity.
5. Shall report to the Executive Committee every month regarding current fundraising projects, submit proposed activities and projected expenditures for approval.
6. Shall fulfill all functions delegated to him/her by the president and/or Executive Committee.
7. Shall communicate effectively with other members and volunteers regarding plans and needs so they may assist and effectively perform their duties.

Treasurer (Exec)

1. Shall be responsible for transacting and recording all financial affairs of the SPTO.
2. Shall be responsible to have an updated/current Fiscal Policy in the cash box and cash bag and when delivering funds for an event notify Executive Member or Committee Chair to have the volunteers review prior to handling cash.
3. Shall maintain accurate and timely accounting of all monies received and disbursed by the SPTO.
4. Shall deposit all funds (in a timely manner), into the accounts established pursuant to the direction of the Executive Committee and shall be legally responsible for the proper maintenance of such accounts. Per Evergreen School District policy, SPTO may not leave funds on school premises.
5. Shall report at all meetings on the financial status of the SPTO including funds (balances, outstanding obligations and disbursements) made since the last report. This includes YTD disbursements against each budget category at the Monthly Meeting. Each report will be handed out to the Executive Members and Committee Chairs at the Monthly Meeting.
6. May be one of two required check signers of all checks and drafts against SPTO funds.
7. Shall keep and maintain a permanent record of all financial activity and fiscal records for seven years. (Records need to be available to review as needed for tax purposes and for future SPTO Executive Committees as well as sitting Committees).
8. Shall reconcile bank accounts monthly.
9. Shall comply with all state and federal guidelines that pertain to SPTO as a non-profit organization and Evergreen School District Policies.
10. Shall submit the necessary documentation and be present during any and all audits pertaining to the financial activity of the SPTO, along with the president.
11. Shall ensure that all monies generated from SPTO fundraising activities are in compliance with SPTO fiscal policies that are outlined in Section 7 under Fiscal Policies.
12. Shall fulfill all functions delegated to him/her by the President and or Executive Committee.

13. Shall be responsible for completing and filing all of the required 990 Federal Income Tax Returns annually in accordance with the IRS instructions and due dates (including extensions).
14. Responsible to annually update and maintain filings with the Corporation Division and Charitable Solutions.
15. Shall not accept any deposits to the SPTO account that are for anything other than SPTO fundraisers, donations or income generated for the sole purpose of SPTO business.
16. Shall schedule and oversee the annual budget committee meeting and prepare the updated annual budget for each calendar school year.
17. Shall communicate effectively with other members and volunteers regarding plans and needs so they may assist and effectively perform their duties.

Secretary (Exec)

1. Shall maintain a file and be responsible for all documents, records and communications of the SPTO. At the end of the school year a copy of the Secretary and President files shall be held at the school placed in the PTO file cabinet. Email communication does not need to be printed and put in binder/file unless it contains important information or is a part of Committee voting. Email communication will remain in email database, filed appropriately and not deleted.
2. Shall maintain a written record of all meetings of the SPTO including, but not limited to those persons in attendance, motions made and voted on. Record all other business conducted and decided upon at such meetings. Be present and document any special called meetings.
3. Shall present for approval and provide copies of such meeting minutes to all officers and interested voting members at the subsequent scheduled meetings and will forward a copy of approved General Meeting Minutes to the Communications Member for posting on the PTO Webpage as timely as possible.
4. Shall keep a permanent record of General Meeting agendas and minutes in a binder for historical and proper record keeping purposes for seven years. At the end of the school year, said records are to be placed in the PTO file cabinet at the school.
5. May assume the responsibilities of the President if the Vice-President is absent or unable to do so.
6. Shall be responsible for the processing and distribution of the general correspondence. All SPTO written communication may be submitted to the President for approval and may be edited by the SPTO President.

7. Shall have access to ShahalaPTO@gmail.com email account for drafting and receiving emails on behalf of SPTO.
8. Shall keep a copy of all SPTO legal documents if asked by President. Shall fulfill all functions delegated to him/her by the President and/or Executive Committee.
9. Shall communicate effectively with other members and volunteers regarding plans and needs so they may assist and effectively perform their duties.

Volunteer Coordinator (Exec)

1. Shall generally have responsibility for the recruitment and management of volunteers supporting the school.
2. Shall maintain effective lists of volunteer names, e-mail addresses, and phone numbers. If access to SPTO email account is necessary to update contact list then they shall have access to the email account.
3. Shall, with the support of the Executive Committee, schedule, assign and train volunteers (as needed, appropriate or possible).
4. Shall update the Volunteer Sign-Up Sheet as needed and give all parents, including all new parents, the opportunity to participate in SPTO activities, and monitor online sign-up sheets for volunteer activities.
5. Duties may be assigned to Secretary if position is not filled with an elected officer. Volunteer Coordinator may work with and oversee a Member-at Large to accomplish Volunteer Coordinator assigned responsibilities.
6. Shall fulfill all functions delegated to him/her by the President and/or Executive Committee.
7. Shall communicate effectively with other members and volunteers regarding plans and needs so they may assist and effectively perform their duties.

Grant Coordinator (Exec)

1. Shall ensure Grant Request Forms are accurate/updated and available for Teachers.
2. Shall coordinate with Teacher Liaison to ensure they have current deadlines and information which they will communicate to the teaching staff for Fall and Spring Grants.
3. Shall identify deadlines for turn in and receipt/reimbursement for Fall and Spring Grants.
4. Shall assemble a Fall and Spring Grant Committee with the PTO President, Treasurer and a minimum of 2 other volunteers either from Executive Board,

Committee Chairs or Members-At Large. Every effort should be made to try and have a Member-At Large on the committee.

5. Shall work with Teacher Liaison and Grant Committee to meet and review all Grant Requests for Fall and Spring.
6. Shall develop if needed and maintain a tracking system of which Grants were accepted and declined for Fall and Spring.
7. Shall develop if needed and maintain a record of which accepted Grant Recipients submitted receipts and received reimbursement for Fall and Spring.
8. Shall ensure Treasurer has the receipts and information needed to honor the accepted grants for Fall and Spring.
9. Shall be present at a General Meeting to announce the Fall grants accepted, what the grant was for and the dollar amount. Will do the same reporting at the Spring General Meeting immediately following the submission deadline and Grant Committee Meeting.
10. Shall ensure any grant request the Grant Committee would like to accept with dollar amount exceeding \$1,000 will be put to a vote at the General Meeting with Executive Members to make a quorum.
11. Shall ensure the Fall and Spring Grants awarded do not exceed the budgeted amount for that fiscal year unless put to vote.
12. Shall communicate effectively with other members and volunteers regarding plans and needs so they may assist and effectively perform their duties.

Special Events Chair/Member at Large (Committee)

1. Shall generally have responsibility for activities which contribute to the educational enrichment of the students of Shahala Middle School.
2. Activities shall be healthy, family-oriented and enrich the educational opportunities at Shahala by providing physical, mental and/or social activities specifically suited to the ages of the students attending the school.
3. Shall work closely with the president, principal and the staff in preparing and conducting activities keeping school and SPTO objectives and goals in mind.
4. Shall take responsibility for planning and actual operations of all activities. However, may designate a chairperson for specific activities but will continue to monitor each activity.

5. Shall report to the Executive Committee monthly on current activities, submit proposed activities and projected expenditures to the Executive Committee for approval.
6. Shall fulfill all functions delegated to him/her by the president and/or Executive Committee.
7. Shall communicate effectively with other members and volunteers regarding plans and needs so they may assist and effectively perform their duties.

Communications Chair (Committee)

1. Shall publicize activities of SPTO by means of newsletters, flyers or website. Primary duty is to keep website updated as information is made known to the Communications Chair.
2. Shall report to the Executive Committee monthly on current communication of activities, submit proposed activities and projected expenditures to the Executive Committee for approval.
3. May designate a chairperson for specific communication projects or activities but will continue to monitor each activity.
4. All SPTO written mass communication may be submitted to the President if requested for approval prior to distribution, and may be edited at the President's discretion.
5. Duties may be assigned to the President or Vice President if position is not filled with an elected officer. Communications may work with and oversee a Member-at-Large to accomplish Communications Chair assigned responsibilities.
6. Shall communicate effectively with other members and volunteers of your plans and needs so they can assist and perform their duties it pertains to your efforts.

Community Relations Chair (Committee)

1. Responsible for reaching out to the local community to market, promote and develop relationships with local businesses and the community.
2. Position reports directly to the Communications Chair on the Executive Committee.
3. Shall maintain a written record of all meetings and report back to the President and the Executive Committee. Shall seek the assistance of the Principal as well as the Executive Board when setting up events on behalf of the SPTO or the school.
4. Shall meet with the President to discuss and implement ideas and budget needs as necessary.

5. Shall invite and coordinate internal and external events with various individuals and/or organizations within the community.
6. Identify opportunities for one-on-one and or group interaction between Shahala Middle School PTO, students and community leaders with approval from the Executive Committee and the Shahala Middle School Administration.
7. All SPTO written mass communication for specific projects may be submitted to the President for approval prior to distribution and may be edited at Presidents discretion.
8. Shall communicate effectively with other members and volunteers regarding plans and needs so they may assist and effectively perform their duties.

Box Tops and Rewards Chair (Committee)

1. Shall familiarize self with the Box Top and other Rewards programs rules, regulations, deadlines and overall procedures.
2. Shall share information with Teacher Liaison about deadlines and prizes.
3. Shall ensure Box Top Forms are accurate/updated and available for Teachers.
4. Shall propose to Executive Committee prizes and projected dollar amount associated for approval and budgeting.
5. Shall ensure information and forms needed for Web Page are submitted to Communications Chair.
6. Shall communicate effectively with other members and volunteers regarding plans and needs so they may assist and effectively perform their duties.

Concessions Chair (Committee)

1. Responsible for keeping shed clean and organized which includes using bins to store food related items.
2. Shall make every effort to find volunteers and if needed submit volunteer requests to Volunteer Coordinator in timely as manner.
3. Shall communicate with school administrators to keep them aware of which events Concessions will be provided.
4. Shall coordinate with the school advisor for events or any other school related function to determine if SMS PTO Concessions is needed and if so if they have a volunteer base to assist.

5. Shall communicate effectively with other members and volunteers regarding plans and needs so they may assist and effectively perform their duties.

Spirit Wear Chair (Committee)

1. Shall keep current inventory of Spirit Wear.
2. Shall ensure Spirit Wear Forms are accurate/updated and available via email format and placing extra copies in the front office and PTO mailbox.
3. Responsible for annually evaluating vendor, understanding their ordering policy and proposing changes to the Executive Board as needed.
4. Shall determine order deadlines, track orders, place order, communicate with Treasurer to verify funds, budget and receive payment for vendor to place order.
5. Shall deliver orders to students or family in a timely manner once order is received and reconciled with order.
6. Responsible for keeping storage area organized.
7. Shall make every effort to find volunteers and if needed submit volunteer requests to Volunteer Coordinator in a timely manner.
8. Shall coordinate with the school advisor for events or any other school related function to determine if SMS PTO Spirit Wear is needed.
9. Shall communicate effectively with other members and volunteers regarding plans and needs so they may assist and effectively perform their duties.

Auction Chair (Committee)

1. Shall assemble a committee with 2 or more Member- At Large and an Executive Board member.
2. Shall work with the committee to develop a work plan for obtaining donations for the event.
3. Shall prepare a letter for approval by the PTO President to submit with request for donations.
4. Shall ensure any donor requesting a Tax Deduction Form for their bookkeeping purposes receives their copy.
5. Shall take possession of donations collected, record donations received, if they received a Tax Deduction Form, and what member from PTO obtained the

donation.

6. Shall coordinate with Teacher Liaison for basket deadline and putting baskets together/wrapping.
7. Shall make every effort to find volunteers and if needed submit volunteer requests to Volunteer Coordinator in a timely manner.
8. Shall communicate effectively with other members and volunteers regarding plans and needs so they may assist and effectively perform their duties.

Staff Appreciation Chair (Committee)

1. Shall assemble a committee to help identify a calendar for cost effective Staff Appreciation events.
2. Shall ensure events are planned throughout the year to recognize teachers and staff.
3. Shall ensure all efforts do not exceed the budgeted amount for that fiscal year unless put to vote.
4. Shall communicate effectively with other members and volunteers regarding plans and needs so they may assist and effectively perform their duties.

Special Fundraising Events (Committee)

1. Reports to the Fundraising Chair.
2. Identify potential Fundraising programs or single events, gather all the data, and propose to Fundraising Chair.
3. Shall communicate effectively with other members and volunteers regarding plans and needs so they may assist and effectively perform their duties.

Immediate Past President (Advisory)

1. Shall be the last President to serve prior to the election of the current President.
2. Shall serve in an advisory capacity and assist with activities as needed.
3. Shall fulfill all functions delegated to him/her by the President and/or Executive Committee.
4. Shall communicate effectively with other members and volunteers regarding plans and needs so they may assist and effectively perform their duties.

Staff Liaison (Advisory)

1. Shall serve as a primary liaison to the faculty and staff at Shahala Middle School.
2. Shall be a Shahala teacher/teachers who are willing to participate on a voluntary basis without compensation and willing to participate on the Grant Committee.
3. Shall be selected by the Principal and faculty at Shahala prior to the Executive Committee elections at the Annual Meeting.
4. Shall work closely with the President to ensure that all SPTO activities and events contribute to the educational environment at Shahala while supporting the Shahala faculty and administration.
5. Shall be responsible for presenting SPTO matters requiring a faculty consensus to the Shahala staff. Shall be responsible for informing the Executive Committee of the majority opinion of the faculty as well as other responses to the matter being voted on.
6. Shall serve as an advisor and communicate information that will reflect the majority opinion of the entire faculty.
7. Shall communicate effectively with other members and volunteers regarding plans and needs so they may assist and effectively perform their duties.

School/Administrative Staff (Advisory)

1. Shall serve as a primary liaison to the faculty and staff at Shahala Middle School.
2. Shall work closely with the President to ensure that all SPTO activities and events contribute to the educational environment at Shahala while supporting the Shahala faculty and administration.
3. Shall serve as an advisor and communicate information that will reflect the majority opinion of the entire faculty.
4. Shall communicate effectively with other members and volunteers regarding plans and needs so they may assist and effectively perform their duties.
5. Shall provide an update regarding important school and district information at each SPTO General Meeting.

Section 5: Nomination of Officers

The Nominating Committee shall consist of three to five (3-5) members of the SPTO Executive Committee. The Principal and Teacher/Staff Liaison may act as advisors. The Nominating Committee shall begin meeting in Spring and shall present to the general membership a slate of nominees to fill officer positions prior to the May General

Meeting. Nominations will be accepted via SPTO email account and serve as the written intent of a member to serve. Available positions will be listed on the PTO Web Page and sent to the membership roll via email. A slate of proposed officers shall be posted at least five days in advance of the May Membership Meeting. Nominations for any position may be received, and the ballot will provide space for a write in candidate for each office. Election will occur when a majority of the members present cast their votes by secret ballot for an individual nominated to an office. The new officers shall attend the Membership Meeting in June and will assume full responsibilities the last day of the school year.

Elected officers shall serve a one-year term with a maximum of two (2) consecutive years in one position. Any current officer that has only served one year in their elected position retains the right to remain in said office for one additional term. The term of each of the officers shall commence the day following the last day of the school year in which they are elected, and shall continue through the last day of school the following year.

The positions of President, Vice President and Treasurer must each have served a minimum of a 1-year term on the SPTO Executive Committee, or held an equivalent qualified position on a similar board, in order to run for office. In the event that no one comes forward for the positions when a 2-year term has already been served; the committee may vote to extend the 2-year term. In the event that a position is still not filled; the Executive Committee may vote to open up the vacant position to qualified SPTO members who may wish to fill the vacant office position.

In the event the Nominating Committee is unsuccessful in recruiting a candidate for a particular office, the newly elected Executive Committee may appoint an SPTO member to that office. In the event of an Executive Committee vacancy mid term, with the exception of the Principal, the Executive Committee may appoint a replacement for the remainder of the term. In both instances, the appointment will be made by a majority vote of the Executive Committee present at any meeting.

Section 6: Meetings

The President will organize a planning meeting to develop the SPTO Annual Work Plan and associated Budget. At this time, all newly elected officers will be provided with a SPTO Binder that will include SPTO By-laws. All officers will be asked to review the by-laws to determine if any amendments need to be made for changes and/or additions and/or deletions.

The Executive Committee shall meet subject to the call of the presiding officer and without prior notification of the membership required. The Executive Committee may meet at scheduled times, or at the call of the President, or when requested by a majority of the Executive Committee. Meetings shall be announced in advance. A Quorum of Executive Committee shall consist of 2/3 members of the Executive Committee. Decisions will be made on the basis of a majority vote of those present. Voting may also take place electronically if necessary.

General membership meetings shall be held at scheduled times each month during the school year, or at the call of the Executive Committee, or upon petition of twenty percent (20%) of the eligible membership. These meetings may be held in conjunction with other SPTO sponsored meetings or with other SPTO sponsored activities or events, and may coincide with Executive Committee meetings. Those members present shall constitute a quorum with decisions made on the basis of a majority vote.

Section 7: Fiscal Policy

The incoming Executive Committee shall receive the Evergreen School District Fundraising Guidelines for review by the outgoing President. Additional expenditures not included in the approved annual budget shall be authorized as follows:

1. Individual members of the Executive Committee may authorize additional expenditures of up to \$200.00 as long as purchase does not cause a budget overage. All such expenditures must be reported to the Executive Committee as a matter of information with receipts of said expenditures given to the Treasurer immediately following expenditure.
2. The Executive Committee may authorize additional expenditures of up to \$1000.00. All such expenditures must be presented at the next Executive Committee meeting as a matter of information with receipts of such expenditures given to the Treasurer.
3. The Executive Committee may present to the general membership written proposals and requests of over \$1,000.00 after a review process. Such expenditures shall be reviewed and approved or denied by a 2/3 vote of those present. Receipts from approved expenditures shall be given to the Treasurer. This process is also applied to Grant Requests exceeding \$1,000.00.
4. Any expenditure of SPTO funds for educational or instructional material will be given careful consideration by the Executive Committee.
5. A minimum of \$5000.00 shall be retained in a carry-over fund at the end of each school year for the use of the incoming Committee.

Money Handling

It is expected that any monies generated by SPTO activities will be handled according to the Money Handling Policy as outlined as follows:

1. A SPTO cash box with up to \$150 in petty cash may be maintained at the discretion of the Treasurer. The petty cash will be monitored by the Treasurer to ensure that necessary bills and coins are available to handle cash change transactions. Along with the petty cash, there will be Cash Reconciliation slips available.

2. Prior to any transactions taking place, an Executive or Committee Chair will verify the money in the cash box and indicate the balance on the Cash Reconciliation slip.
3. If an Executive or Committee Chair volunteer is not able to fulfill their shift they are responsible to find another Executive or Committee Chair to take over their shift and responsibility. If this is not possible and all efforts have been made contact the Treasurer or President immediately.

At the end of the fundraising event, **all monies will be counted by 2 members of the Executive Board and /or a Committee Chair**. If this is not possible 1 Executive or Committee Chair and 1 Volunteer may perform this task. All money will be placed in the cash box or bag with a Cash Reconciliation slip with all information fields completed. **All members of SPTO shall be in compliance with Evergreen School District Financial Guidelines for Parent Groups.**

4. The SPTO Treasurer will pick up the Cash Box with Cash Reconciliation slip and deposit funds into the SPTO checking account. If Treasurer can't timely pick up the funds an Executive or Committee Chair is responsible to get the funds to the Treasurer, President or VP upon leaving the event.
5. The President, VP or Treasurer receiving funds shall sign off that they have received the cash receipts.

All checks against SPTO funds must be signed by 2 authorized signers. Signers cannot be related. Appropriate documentation shall be entered into the files, which details the purpose for which the funds will be used and identifies the authorizing party.

Section 8: Tax Status

The SPTO shall function as a non-profit organization under the requirements of the Section 501c(3) of the Internal Revenue Code. No part of the net earnings of the SPTO shall inure to the benefit of its members, officers or other private parties inconsistent with its tax-exempt status. It will undertake no action or activity which is not in keeping with maintaining its tax-exempt status.

Section 9: Indemnification

The Evergreen School District shall indemnify, protect and hold harmless any officers, directors or agents of the SPTO from any threatened or actual suit or proceeding as long as SPTO officers were acting in good faith and in direct connection with a school related activity. A school related activity is any activity, which is conducted on the premises of Shahala Middle School with the knowledge, participation and support of Shahala Administrators and staff for the benefit of the Shahala Student Body.

Section 10: Document Storage and Shredding

End of year storage of legal documents, taxes, check registers, Treasurers Reports, Executive and General Meeting Agendas and minutes and any other key documents will be locked in the PTO file cabinet.

Records will be stored in a safe, locked location for as long as the IRS, Corporations Division and other governing agencies require.

Destroying of legal documents must be handled by at least 1 Executive and 1 SPTO Member. Research on time frames suggested and required by governing agencies must be done to determine what is and is not eligible for destroying. Documents identified for destroying will be recorded and presented to the PTO President for review along with the governing agencies guidelines at the time of an audit. Documents signed off by the President for destroying will be shredded. Exact means of shredding will determine on the quantity. Documents may not be taken home to shred and must be immediately put into a shredding/recycling bin at the school or taken to a shredding company.

Permanent records that may not be destroyed include: Incorporation paperwork, IRS non-profit determination letter, tax filings and communication, annual set of meeting agendas and minutes, end of year treasurer reports, annual audit reports and anything else governing agencies suggest or require be kept.

Section 11: Dissolution of SPTO

Upon dissolution of the organization, assets shall be distributed for 1 or more exempt purposes within the meaning of section 501(c)3 of the Internal Revenue Code, or corresponding section of any further federal tax code, or shall be distributed to the federal government or to a state or local government for public purpose as determined by the majority of members present at the last general meeting.

Documents will be maintained and stored as noted in Section 10 until governing agencies recommendations and policies dictate they may be destroyed following Section 10 protocol for destroying records.

If the organization is dissolved, the last outgoing President or highest ranking Executive Member is to arrange for storage of remaining documents with the school Principal and Teacher Liaison.

Voted on and approved by the General Membership:

Date _____

Secretary/Recorder Signature_____