

SHERMAN ELEMENTARY PTSA TACOMA COUNCIL 10.9.200

STANDING RULES 2025-2026

1. Name and Identity

The name of this council is Sherman PTSA, Tacoma Council 10.9.200. It was chartered on September 12, 1955 with the Washington Congress of Parents & Teachers (Washington State PTA).

2. PTSA Purpose and Community

This PTSA serves the children, teachers and parents at Sherman Elementary School.

3. Incorporation

The Sherman PTSA was incorporated on September 30, 1981 and assigned Uniform Business Identification 601-844-953. The Treasurer is responsible for filing the Annual Corporation Report no later than the last day of the incorporation anniversary month. The registered agent for this corporation is the Washington State PTA. The PTSA is assigned Employer Identification Number (EIN) 91-1186136, located in the Legal Documents Binder kept in the PTSA safe.

4. Charitable Solicitations

This PTSA is registered under the Charitable Solicitations Act, registration number 1106192. The Treasurer is responsible for filing the annual registration by May 31st to avoid penalties.

5. Tax-Exempt Status

This PTSA was granted tax-exempt status under section 501c 3 of the Internal Revenue Code on November 19, 1999. A copy of the Letter of Determination can be found in the Legal Documents Binder.

6. IRS Filing

The Treasurer, with assistance from the immediate past PTSA Treasurer, is responsible for filing IRS Form 990 EZ prior to November 15th. Copies of the current and past years' returns can be found in the Legal Documents Binder.

7. Registered Agent

The Sherman 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 designations are available in the Legal Documents Binder.

8. Standards of Affiliation

Per the Washington State PTA Uniform Bylaws, PTSA will annually complete the Washington State PTA Standards of Affiliation in its entirety, and agrees to abide by all requirements and to uphold the ethics, policies and principles of the PTA.

9. Membership

Membership at this PTSA shall be open to all people without discrimination. Membership is open to all parents, community members, teachers, staff, grandparents, guardians, students and any other persons that support and encourage the purpose of the PTSA. Student members are entitled to voice and vote, however students under the age of 18 are not allowed to hold elected positions on the PTSA Executive Board.

10. Membership Dues

The annual membership fee for this PTSA shall be \$15 per member. All paid members have a voice and a vote at Sherman PTSA general membership meetings.

11. Elected Officers, co-officers, and Training Requirements

The elected officers of this PTSA shall be at a minimum President, Vice President, Secretary, Treasurer. Additional elected roles may include but are not limited to, Social Media and Marketing Coordinator, Community Outreach Coordinator, Volunteer Coordinator, Fundraising Coordinator, and Room Parent Liaison. Other elected positions may be added at the discretion of the PTSA Executive Board. Two people may hold the positions of President, Vice President, Secretary, Treasurer or Community Outreach jointly. Each co-position is entitled to a vote at the Board of Directors' meeting. The officers shall perform their duties as defined in the 2019-2020 Washington State PTA Uniform Bylaws, Article 5, Section 7. Our PTSA shall comply with the training requirements necessary to remain in good standing as specified in the most current WSPTA Bylaws. All officers will review and do their best to adhere to the policies and procedures of the WSPTA.

12. Officer Election Process

The role of the nominating committee is to recruit nominees for the general election and their written recommendations must include anyone who volunteers to run for a position, including shared positions. Voting for officers or nominating committee positions may take place at a general membership meeting, by mail, or by electronic transmission. If voting takes place by mail or electronic transmission, the name of each candidate is to be contained in the notice of the meeting and any vote cast must be received within the time frame identified in the notice of the meeting, as defined by the 2019-2020 Washington State PTA Uniform Bylaws, Article 5, Section 4. All elected officers must pass a PTSA-sponsored and funded background check. Confirming that all new elected Board members have submitted through the school office the required background check forms will be the responsibility of the current and/or outgoing President. This should be completed no later than the end of the first month of the school year.

13. Board of Directors Composition and Meetings

The Board of Directors of this PTSA shall consist of the elected officers, at least one teacher representative, and others as designated by the Board of Directors. The PTSA's Board of Directors will meet monthly; a General Membership meeting may be substituted for a Board of Directors meeting.

14. General Membership Meetings and Quorum Requirements

Adoption of the budget, adoption of the standing rules, election of the nominating committee, and the election of the officers shall take place at general membership meetings. There shall be at least three general membership meetings to accomplish these items and all officers for the following year must be elected by June 30th. Quorum at all General Membership meetings shall be 10 members to conduct business.

15. Budget Report

The PTSA shall approve its annual operating budget at the last general meeting of each year. The Board of Directors may reallocate funds budgeted for one purpose to another purpose by majority vote pursuant to the stated mission and goals for the year. Any reallocation of funds exceeding \$500 must be approved by majority vote of the general membership.

16. Legal Documents

The PTSA shall preserve and protect certain legal documents and records. The list of items that should be kept can be found in the Secretary and Money Matters Sections of the Leadership Packet and in the PTA & the Law book.

17. Financial Review

The PTSA shall conduct a mid-year financial review, and a financial review of its books and records as required at the close of the fiscal year. The President shall appoint the financial review committee of a minimum of three (3) members. Members of this committee shall not include the Treasurer or any person authorized to sign on the PTSA bank accounts for the period that is being reviewed or any individual in their household, or the School Principal.

18. Independent Review of Bank Statements

The PTSA's monthly bank account statements shall be provided unopened to a Board member who is not a signer on the account. The reviewer shall review and promptly report any concerns or discrepancies identified in the review to the Board of Directors. If there are no concerns or apparent discrepancies, the reviewer shall provide the bank account statement to the Treasurer.

19. Bank Account

PTSA shall establish one or more accounts in financial institutions as determined by the board of directors. The PTSA shall require the approval of at least two elected officers with signing authority to make a withdrawal.

The board of directors shall determine which officers shall have signing authority on the PTSA bank account and binding agreements. The President, Treasurer, and additional board member(s) will be named each fiscal year and updated with each institution as needed. Two authorized signers must sign all PTA checks.

If utilized, secured credit cards will only be issued to authorized signers on this PTSA's bank account.

In the event of co-treasurers, only one will be a signer on the accounts; the other will have access to online banking for review. If there is one treasurer, another board member that is not a signer may be assigned to do the online banking review.

20. Online Banking, Debit Cards, and Secured Credit Cards

PTSA permits the use of secured credit cards to disburse funds. The PTSA's board of directors will use written procedures and internal controls for utilizing secured credit cards to minimize the risk of misappropriation of funds. Procedures for the use of these can be found in current WSPTA policy. Debit cards are not permitted.

PTSA will establish a \$5000 credit limit on their secured credit card.

Cash transactions on the secured card are not permitted (ATM, cash back, etc).

21. Payments and Reimbursements

All reimbursement requests for authorized expenses must include a receipt and be submitted to the Treasurer within 30 days of purchase. All requests for reimbursement must be received no later than June 1st whenever possible. Check signers cannot endorse a check to themselves as payees. Regarding any reimbursement requests for Committee events, the chair for said committee must provide approval via signature on the request.

22. Returned Check

Should the PTSA receive a returned check, a service fee in the amount of fees imposed by the PTSA's bank shall be charged.

23. Gambling Activities

For the purposes of all PTSA events, the students of Sherman Elementary School shall be considered honorary members of this PTSA without voice, vote or the privilege of holding office.

24. Awards

Golden Acorn Award(s) may be presented annually to outstanding volunteer(s). Outstanding Educator Award(s) may be presented annually to outstanding educator (s). A committee appointed by the President shall select the recipient.

25. Voting Delegates

The Board of Directors shall determine the vote of this PTSA for the position of Washington State PTA Region Director. The Board of Directors shall determine the voting delegates to the annual WSPTA convention and the WSPTA Legislative Assembly with funding based on budgeted amount.

26. Handling of PTSA Funds

Any volunteers who assist with processing PTSA funds including the counting of money, making bank deposits, or receiving petty cash or sales funds, must be members in good standing of the organization and have agreed to the PTSA Cash Handling Policy. Whenever possible, at least one of the two people counting money should be an elected officer.

27. Volunteers and Volunteer Background Checks

All persons volunteering at a PTSA event or activity shall be considered school volunteers and shall complete the school's volunteer registration process, including the background check.

28. Stipend Payments

The PTSA requires that in all cases in which the PTSA reimburses an individual for an activity pursuant to the approved PTSA budget which does not require an expense claim form, said individual must execute a written agreement with PTSA that documents the activity to be performed, and specifies the term of the agreement, the compensation to be paid, and in what manner and time frame said compensation is to be paid.

29. Reserves

The PTSA shall set aside a cash reserve amount equal to two-thirds anticipated expenditures. As of the 2025-2026 school year, this amount shall be \$70,000. The cash reserves shall be placed in a separate bank account. Should these cash reserves be needed during the school year to fund budgeted programs prior to incoming fundraising, the board may approve the transfer of funds to prevent an overdraft in the operating bank account.

30. Electronic Voting

Voting may take place at a General Meeting (with a quorum of 10 members) or be achieved through an electronic poll of the full membership. Electronic voting will include an emailed or text distribution to membership with the results being tracked electronically through an application such as MemberPlanet or other survey tool.

31. Standing Rules

The Rules are approved by the membership as of **September 10, 2025**. These rules shall remain in effect until modified by the Board of Directors and general membership.