

BOARD HANDBOOK

2010-2011

Your Guide to Bonny Slope Community Organization
Inc. Board
Guide Lines, Positions, and Standards

You Can Make a Difference!

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Introduction

Welcome Members of the Bonny Slope Community Organization, Inc. ("BSCO"):

BSCO is the parent-teacher organization at Bonny Slope Elementary School. EVERY parent or guardian of a child at Bonny Slope Elementary School is automatically a member of BSCO. All teachers and staff are also members of BSCO. BSCO coordinates volunteer activities and fund raising for numerous educational, social, and community programs and events such as the Science Fair, Passport Club, Art Literacy, and many more.

Please join us for the monthly meetings held on the third Tuesday of each month. These meetings are a wonderful way to participate in making decisions about programs and finances.

It is important for you to know and understand the rules that govern BCSO, which are set forth in the Articles of Incorporation, By-Laws and Oregon Revised Statutes, Chapter 65 (collectively, "the Governing Documents."). The Articles of Incorporation and By-Laws are available for your review and inspection on the BCSO website and the Oregon Revised Statutes, Chapter 65, are available on line at: www.leg.state.or.us/ors/. While you should always consult the Governing Documents, **this handbook was designed as a summary of the rules and by-laws that govern BSCO.**

Purposes and Policies

BSCO exists to enhance the educational experience of the students of Bonny Slope Elementary School and was formed to take reasonable steps to achieve that goal. BSCO is not permitted to take any action (such as engaging in political campaigns) that would jeopardize its status as a non-profit corporation.

BSCO strives to promote the total well-being of each student and to enhance their learning experience by fostering teamwork among parents, teachers, staff, and students.

BSCO shall be noncommercial, nonsectarian and nonpartisan.

BSCO may not seek to direct the administrative activities of the school or control its policies.

BSCO will adhere to and follow all rules and regulations placed upon it by the Beaverton School District and the State of Oregon.

Members and Members' Rights

Any parent, teacher or staff of Bonny Slope Elementary School is a member and all members shall have equal rights.

All members shall be voting members and agree to uphold the bylaws and policies of the

organization.

The membership year shall coincide with the school year.

Membership Meetings

BSCO will hold an annual meeting at which the board of directors will present the financial condition of BSCO and the members will elect the officers.

Additionally, BSCO will hold regular and special meetings as deemed appropriate by the BSCO officers. It is anticipated, though not required, that BSCO will hold a monthly meeting while school is in session.

BSCO will strive to provide members sufficient notice of all meetings, but in any event, no fewer than seven days notice.

Members' Voting

A quorum is automatically reached for each meeting for which proper notice was provided. Each member is entitled to one vote and the majority of the votes cast are determinative.

BSCO members present at a membership meeting shall constitute a quorum.

Motions shall be carried by a majority vote of the organization members present at a membership meeting.

Board Officers

The size of the BSCO board will vary between six and nine members, depending on whether two board members share one or more of the offices.

Each director is elected for a term of one year.

No director can serve in any particular office for more than two consecutive years.

No director can serve on the BSCO board for more than six consecutive years.

If an director resigns or is removed for cause, the remaining board officers may fill the vacancy by a majority vote.

BSCO board meetings may be held upon agreement of at least 1/3 of the officers and with at least two days notice.

A majority of the directors must be present to constitute a quorum and a majority of the vote of the directors' rules.

Each director, even if two directors share a single office, gets a vote.

Election of Board Officers

Annual elections of new board officers shall be held each spring at the membership meeting prior to the last meeting of the school year.

Officers shall assume their official duties at the close of the Annual Meeting, the last general meeting of the school year, and shall serve for a term of one (1) year or until their successors are elected. No elected officer shall serve more than two (2) consecutive terms in the same office.

No person should hold more than one office at a time.

Standards of Conduct

BSCO Officers must act in good faith, with the care an ordinarily prudent person would use and in a manner the Board believes to be in the best interest of BSCO.

Special rules apply before the BSCO can approve a transaction in which an Officer has a conflict of interest and it is unlawful for BSCO to loan or, guarantee an obligation for the benefit of an Officer of BSCO.

Officers

BSCO directors will decide among themselves who will fill the various offices, which shall be: President, Vice President, Director of Committees, Director of Volunteer Support, Treasurer, and Secretary.

Two Officers can hold the same office, as long as the total number of Officers does not exceed nine.

Description of Duties for the Board

President and/or Co-President

- Be the principal Board member of BSCO and shall, in general, supervise and control its overall business and affairs.
- Prepare and distribute the agenda for, and preside at all meetings of the BSCO.
- Ensure representation of BSCO at all regular meetings of the District parent group meetings.
- Convene special meetings when necessary.
- Monitor BSCO funds with the Treasurer to ensure appropriate transactions.
- Act as a liaison between BSCO and the Principal of the school.

- Communicate, plan and promote an open environment for discussion and sharing of ideas related to BSCO.
- Keep meetings of BSCO and Board running on time and in an orderly fashion
- Be available at the monthly business meetings of BSCO to settle any question regarding parliamentary law or procedure.
- Advertise BSCO meetings at least one week in advance.
- Perform other duties as assigned by the Board.
- Perform other duties as necessary to enhance the mission of BSCO.

Vice President and/or Co-Vice President

- Ensure the Annual Meeting occurs, Board members are elected and preliminary Budget is approved for the upcoming school year.
- Ensure representation of BSCO in connection with school administration sponsored events such as Volunteer Orientation, Kindergarten Orientation, etc.
- Coordinate with the President and Director of Committees and perform the duties of the President in his or her absence, or in the event of the President's refusal or inability to act.
- Ensure Board representation at school social events.
- Consult with President regarding plans and meeting agendas.
- Represent BSCO at the LSC (Local School Committee) meetings and the Site Council meetings when necessary.
- Makes sure the Audit Committee meets once a year and audits the Treasurer's book..
- Work with BSCO Board to provide appropriate volunteer "Thank You's" throughout the year, including in-kind donations.
- Perform other duties as assigned by the President or Co-Presidents or the Board.
- Perform other duties as necessary to enhance the mission of BSCO.
- Act as liaison between the fund raising committee leads and the Board.
- Recruit and ensure appropriate volunteer support for fundraising efforts
- Develop strategy and direct fundraising efforts to support the budget

Director of Committees

- Oversee and support all Committee events efforts.
- Act as liaison between school staff, school volunteers and the community, in order to maintain a well coordinated school volunteer program.
- Act as a liaison between all Committee Leaders, except for the fund raising committee lead, and the Board.
- Partner with the Vice President and Team Leaders to support and coordinate or help with community events.
- Attend monthly BSCO meetings and report on activities and upcoming volunteer needs.
- Attend District Volunteer Coordinator meetings and follow District guidelines.
- Consult with the President regarding plans and meeting agendas.
- Prepare and/or update volunteer communication for committee Team Leaders for the upcoming school year.
- Work with the Vice President to provide appropriate volunteer "Thank You's" throughout the year, including in-kind donations.
- Have on hand a list of all Volunteer Committees and their Team Leaders.
- Perform other duties as may be assigned by the President, Co-Presidents or the Board.

- Perform other duties as necessary to enhance the mission of BSCO.

Director of Volunteer Support

- Oversee and support all classroom and school-wide support efforts.
- Act as liaison between school staff, school volunteers and the community, in order to maintain a well coordinated school volunteer program.
- Responsible for recruiting, coordinating and filling volunteer positions including at least one Classroom Coordinator for each academic classroom and acting as a liaison for these coordinators.
- Maintain volunteer sign in and check out procedures.
- Attend monthly BSCO meetings and report on activities and upcoming volunteer needs.
- Attend District Volunteer Coordinator meetings and follow District guidelines.
- Consult with the President regarding plans and meeting agendas.
- Facilitate transition from outgoing to incoming team committee leads.
- Work with the Vice President to provide appropriate volunteer “Thank You’s” throughout the year, including in-kind donations.
- Perform other duties as may be assigned by the President, Co-Presidents or the Board.
- Perform other duties as necessary to enhance the mission of BSCO.

Secretary and/or Co-Secretary

- Keep an accurate record (minutes) of official business transacted at each Board meeting and general meeting of BSCO including a list of members in attendance.
- Have on hand for reference the minutes of the previous meetings.
- Strive to post the recorded monthly BSCO minutes for viewing by the school community on the BSCO website and a school bulletin board at least one week prior to the next monthly BSCO meeting.
- Prepare and distribute, in a timely fashion, copies of the minutes of their respective meetings to the Board and members in attendance at the meeting.
- Keep minutes for a minimum of 3 years. Minutes will be open to examination by the membership at all reasonable times.
- Keep BSCO Bylaws and Board Handbook up to date and posted.
- Keep all corporate records as indicated by the Bylaws (except for the accounting records and/or financial statements) up to date.
- Keep Board member contact information current on the BSCO website.
- Renew yearly insurance coverage with a minimum of \$50,000 bond
- Promote the election of Board members for the upcoming school year by notifying the community at least 30 days in advance of the election.
- Create the ballot used by the BSCO to vote for officers at the annual meeting.
- Oversee the election and ensure that the election is conducted in a fair manner.
- Have on hand for reference at each meeting a copy of the Bylaws, Board Handbook and Articles of Incorporation.
- File the Annual Report with the Oregon Secretary of State
- Perform other duties as assigned by the President or Co-Presidents or the Board.
- Perform other duties as necessary to enhance the mission of the BSCO.

Treasurer and/or Co-Treasurer

- Manage all funds of the BSCO.
- Keep an accurate record of all disbursement requests, receipts and expenditures.
- Pay out funds in accordance with the approved budget as authorized by the Board, with the provision that all checks must be cosigned by another member of the Board.
- Present a financial report at Board meetings upon request and at all membership meetings during the school year.
- Monitor BSCO's funds with the President and/or Co-President to ensure appropriate transactions.
- Ensure that all BSCO funds are maintained in a bank or savings and loan association insured deposit account as directed by the Board.
- Relinquish the books to the new Treasurer or Co-Treasurers after an audit is made. The accounts shall be examined annually by an auditor or auditing committee of not fewer than three (3) members, appointed by the Board, who shall sign a statement attesting to their findings at the end of their report.
- Maintain financial records dating back a minimum of 7 years and they shall be open to examination as set forth in the Bylaws.
- Make timely deposits of all funds collected.
- Provide complete and accurate books and ensure timely filing of state and federal tax returns.
- Preferably have bookkeeping or accounting experience.
- Perform other duties as assigned by the President or Co-Presidents or the Board.
- Perform other duties as necessary to enhance the mission of the BSCO.

Treasury Guidelines

A Budget Committee shall be established and consist of all of BSCO Board members. The Budget Committee shall be chaired by the current Treasurer. The BSCO Board shall get input from the Team Leaders of the various Volunteer Committees to suggest a budget amount for their area. The Budget Committee shall meet and review the last year's budget and prepare a new proposed budget for the coming school year. The new Budget will be discussed and voted on at the Annual Meeting of members, the last meeting of the school year.

All BSCO funds shall be maintained in an insured deposit account, or money market account, or certificate of deposit in a bank or savings and loan institution as directed by the Board of Directors. Only members of the Board shall have signing authority on these accounts.

All payments from the BSCO shall be made by check, not cash.

The President shall designate three to five members of the Board to have signing authority on checks written from the BSCO checking account. These members shall include the President and Treasurer.

Two signatures from Board members, who have signing authority established at the Bank, are required on ALL checks from BSCO. Blank checks shall not be pre-signed for the ease of the Treasurer, as this defeats this safety measure.

Before writing any check, the Treasurer shall ensure that the proper documentation has been submitted (Invoice, Request for Reimbursement, Classroom Enrichment Funds Request, etc.) and that the requested amount is within the approved Budget, or that it has been approved and documented in the minutes of a BSCO meeting.

Paperwork for each check written shall be kept in the Treasurer books with receipts attached. If receipts are not available, the Treasurer shall note why they are missing on the paperwork.

All BSCO money should be spent for the direct benefit of BSCO. It shall not be used for buying food items for a committee meeting, or for gifts for Team Leaders, etc. This should be explained to each Team Leader at the beginning of each school year.

Unbudgeted expenses can be approved by the Board. The BSCO should strive to have unbudgeted expenses over \$250 voted on and approved by the members at a BSCO regular membership meeting, though the BSCO Board retains authority to approve all unbudgeted expenses.

During special events cash boxes shall be monitored at all times by two adults.

All collections and counting shall be done by at least two adults. A "Deposited Reconciliation Form" shall be filled out and signed by the two adults and given to the Treasurer.

When tickets are used to sell something, they shall be used in numerical order, and have a control sheet to track their use. Starting and ending ticket numbers shall be recorded, and the adults counting the cash shall verify that the cash amount matches the number of tickets used.

Checks and cash received by the Treasurer shall be endorsed and deposited quickly to reduce the chance of lost, stolen or returned checks.

For safety reasons, nighttime deposits at the bank are not encouraged.

The Treasurer shall attach the deposit receipt from the Bank, to a detailed Deposit Report kept in the Treasurer books.

During Write-A-Check, every effort should be made by the Fund Raising Committee to help parent donors who are employed by companies that provide matching funds, to complete their matching funds forms. Companies such as Intel and Nike will match donations that are given by their employees. If a parent designates that they are employed by such a company, the fund raising committee lead should contact the parent and provide the company's matching funds form and encourage the parent to get it filled out and returned to the Treasurer. The fund raising committee lead should make copies of all the completed and signed forms before mailing them to the employers. The fund raising committee lead should then keep track of when the requested matching funds are received. If the funds are not received within four months, the fund raising committee lead should contact the employee and find out the status for receiving the funds.

One Board member who does not have check signing authority shall review and sign off the bank statements each month and compare them to the Treasurer's book.

An Audit Committee will be assigned each year. The Audit Committee should include

someone with financial experience, and shall not include the Treasurer. The Audit Committee shall perform an annual review on the Treasurer books and provide a written report of the findings (Attachment A). The audit shall occur in July or August and be completed by August 31 each year. The signed reports shall be presented to the Board and kept in the Treasurer's book. Audit report forms are

The Treasurer will insure that state and Federal taxes are completed and filed on time. Copies of the tax returns will be kept in the Treasurer book.

A minimum of \$5000.00 (five thousand dollars) shall remain in the general checking account at the end of each school year to be passed to the new BSCO board in order to provide opening funds and begin the BSCO activities for the next school year.

Amendment of Bylaws

The Board members or the membership at laws may amend or repeal the bylaws. However, an amendment to increase the quorum required or to change the voting rights of members must be approved by the members.

Records

BSCO must maintain: minutes; a record of corporate action; appropriate accounting records; record of members; articles of incorporation (and all amendments); bylaws (and all amendments); a list of names and home addresses for the directors; financial statements (if any are prepared); and annual reports to the Oregon Secretary of State. With reasonable notice, members are entitled to inspect these records and BSCO is permitted to assess a reasonable charge associated with the inspection. Members are prohibited from using membership lists for commercial purposes.

Notice

Notice is generally effective if given by mail or e-mail as long as the efforts were made to use the correct address. Other types of notice are likely effective too (like a posting on the BSCO website) depending on the circumstances.

BOARD HANDBOOK ATTACHMENT A

Preparation for an Audit

Collect all financial books, records and reports from the treasurer, including:

A copy of the last audit report;

Current bylaws and standing rules;

Originals of checkbook register and canceled checks (including voided checks);

Originals of bank statements, bank book and deposit slips;

Cash receipts;

Authorizations for payment;

Itemized statements and receipts of bills paid;

Monthly Treasurer's Reports;

Original treasurer's books/ledgers;

Annual Financial Report;

Copies of an adopted budget, any amendments that were approved during the year, approval of expenditures, and ratification of payments if needed

Any other information requested by the auditor;

Copies of the most recently filed IRS Form 990, if required ;

AUDIT CHECKLIST

DESCRIPTION YES NO

- Bylaws & Standing Rules Budget(s) Last Audit Report Ledger Checkbook register
- Cancelled checks (including voids) Authorizations for Payment Cash Verification Forms
- Bank statements, bank books and deposit slips Receipts/bills Cash receipts
- Monthly Treasurer Report Annual Financial Report
- If required:** IRS Forms 990/990EZ IRS Form 941 IRS Form 1099 State Form DE-6 State Form DE-542

Financial records provided: (Originals)

Beginning Balance Records

1. Check to see if amount shown on first bank statement (adjusted for outstanding checks and deposits) corresponds to the starting balance recorded in checkbook register, ledger, treasurer's report and ending balance of last audit

Bank Reconciliation

1. All bank statements reconciled since last audit by treasurer and one other person
2. Ending balances (checkbook register, ledger and treasurer report) agree with last bank statement (Adjusted for outstanding checks and deposits not posted to bank statement)
3. Deposits and Checks Written: (signed by two)
 - a) Recorded in checkbook register
 - c) Agree with treasurer reports
4. Bank charges and interest recorded in checkbook register, ledger and treasurer reports

Authorizations for Payment (signed by two)

1. All authorizations written for approved amounts (List missing authorizations on recommendation report)
2. All authorizations have receipt/bill attached (List missing receipts/bills on recommendation report)

Income

1. Cash receipts used
2. Cash Verification Forms used with two people counting money
3. Income received matches deposits recorded in checkbook register, ledger and treasurer reports
4. Designated income spent as approved

Treasurer Reports

1. Filed monthly
2. Agree with ledger and checkbook register
3. Annual Financial Report

Reporting Forms and Tax Returns

1. Verify on Audit Report that all forms have been filed annually (if required)

Audit Reports

1. Audit done annually
2. Prepare and present written report with recommendations to board
3. Present audit report to association for adoption

AUDIT REPORT FORM

Date _____

Council: Bonny Slope Community Organization

Balance on Hand (as of date of previous audit)

\$ _____

Receipts (from last audit to date of current audit)

\$ _____

TOTAL CASH

\$ _____

Disbursements (from last audit to current audit)

\$ _____

Balance on Hand (as of date of current audit)

\$ _____

Latest Bank Statement Balance

\$ _____

Checks Outstanding: (list check numbers and amounts)

Total Checks Outstanding \$ _____

Balance in Checking Account \$ _____

Balance of Money Market Account \$ _____

We have examined the books of the Treasurer of the Bonny Slope Community Organization and find them to be *(please choose one of the following)*

- Correct
- Incomplete
- Substantially correct with the following adjustments:

- Incorrect

Date Audit Completed:

Auditors' Signatures:
