

LAKOTA EAST HIGH SCHOOL PARENT-TEACHER-STUDENT ORGANIZATION

BYLAWS

ARTICLE I

NAME OF ORGANIZATION

The legal name of this nonprofit organization shall be Lakota East High School Parent-Teacher-Student Organization, hereafter referred to as LEHS PTSO. LEHS has two buildings, the Main Campus (10th - 12th) located at 6840 Lakota Lane, Liberty Township, OH 45044, and the Freshman Campus (9th) located at 7630 Bethany Lane, Liberty Township, OH 45044.

ARTICLE II

MISSION STATEMENT

The mission of the Lakota East PTSO is to support academic excellence and active student engagement so that all students may achieve their fullest potential. This is achieved by supporting the administration, staff, our students, their families, and our community through many activities throughout the year which help enrich our school environment and our students' high school experience at LEHS.

The LEHS PTSO strives to support Lakota East High School by providing volunteers, leadership to coordinate events, organization of physical equipment, financial support, advocacy and problem-solving solutions for Lakota East High School activities all within the boundaries of partnership and cooperation with Lakota East High School Administration and Lakota Local School District policies.

We support a PTSO and school culture and climate of diversity, equity and inclusion.

ARTICLE III

MEMBERSHIP AND DUES

Section 1

Membership in LEHS PTSO will be made available to any caregiver of a LEHS student, including but not limited to parents, other relatives, and legal guardians, or staff member of Lakota East High School who is interested in supporting our mission.

Section 2

Dues shall be decided upon annually by the Executive Board.

Section 3

The privilege of holding office, introducing motions and voting, shall be limited to members of LEHS PTSO whose current dues are paid. The privilege of debating an issue or motion shall be open to all persons present at the meeting. Principals and additional attendees without an enrolled student in Lakota East High School are non-voting contributors.

ARTICLE IV

BASIC POLICIES

The following are basic policies of LEHS PTSO:

Section 1

The proper performance of LEHS PTSO business is dependent upon the maintenance of high standards of honesty, integrity, impartiality, and appropriate conduct by the LEHS PTSO Executive Board and its volunteers in accordance with Lakota Local School Policies.

Section 2

LEHS PTSO will provide and maintain a detailed outline of best practices for Recommended Audit Procedures and Monetary Policies and Procedures attached to these Bylaws.

Section 3

LEHS PTSO adopts the following guidelines for conduct to assure that conflicts of interest do not occur. These guidelines are not intended to be all inclusive, nor to substitute for good judgment on the part of its members:

- A. LEHS PTSO is a nonprofit corporation organized and existing under Chapter 1702 of the Revised Code of the State of Ohio.
- B. Articles of Incorporation have been filed with the Secretary of the State of Ohio, incorporating the LEHS PTSO.
- C. LEHS PTSO shall be noncommercial, nonsectarian, and nonpartisan.
- D. The LEHS PTSO and the names of any members in their official capacities shall not be used in any connection with a commercial concern or with any partisan interest or for any purpose not appropriately related to promotion of the mission of the LEHS PTSO.

E. LEHS PTSO shall not directly or indirectly participate or intervene in any way (including the publishing or distribution of statements) in any political campaign or behalf of, or in opposition to, any candidate for any political office.

F. No member shall engage in or have a financial interest, directly or indirectly, in any activity that conflicts or raises a reasonable question of conflict with his/her duties and responsibilities to LEHS PTSO. Included, by way of illustration rather than limitation are the following:

1. Fundraisers are independent of self-promotion

i.e.: Fundraisers will not be offered for the purpose of compensation/benefit to a member or that member's business

2. With regard to Scholarship

i.e.: A member related to program member being considered for scholarship will not be part of the scholarship selection committee

ARTICLE V

ARTICLES OF INCORPORATION

The listing is included here as required by the IRS.

Purpose for which corporation is formed:

A. Said organization is organized exclusively for charitable, religious, educational, and scientific purposes, including, for such purposes, the making of distributions to organizations that qualify as exempt organizations under section 501(c)(3) of the Internal Revenue Code, or corresponding section of any future federal tax code.

B. No part of the net earnings of the organization shall inure to the benefit of, or be distributable to its members, trustees, officers, or other private persons, except that the organization shall be authorized and empowered to pay reasonable compensation for services rendered and to make payments and distributions in furtherance of the purposes set forth in the purpose clause hereof. No substantial part of the activities of the organization shall be the carrying on of the propaganda, or otherwise attempting to influence legislation, and the publishing or distribution of statements, any political campaign on behalf of any candidate for public office. Notwithstanding any other provision of the documents, the organization shall not carry on any other activities not permitted to be carried on (a) by an organization exempt for federal income tax under section 510(c) (3) of the Internal Revenue Code, or corresponding section of any future federal tax code, or (b) by an organization, contributions to which are deductible under section 170 (c) (2) of the Internal Revenue Code, or corresponding section of any future federal tax code.

C. Upon the dissolution of the organization, assets shall be distributed for one or more exempt purposes within the meaning of section 501(c)(3) of the Internal Revenue Code, or corresponding section of any future federal tax code, or shall be distributed to the federal government, or to a state or local government, for a public purpose. Any such assets not disposed of shall be disposed of by the Court of Common Pleas of the county in which the principal office of the organization is then located, exclusively for such purposes or to such organization or organizations, as said Court shall determine, which are organized and operated exclusively for such purposes.

ARTICLE VI

OFFICERS AND THEIR ELECTION

Section 1

LEHS PTSO officers, or the Executive Board, shall be elected annually from the eligible membership the spring prior to the school year they will serve. Executive Board members shall pay their fees in full no later than four weeks after the start of the school year in which they serve.

Section 2

A. The Executive Board shall consist of a President, two Vice Presidents, Secretary, Treasurer, and three District Parent Council (DPC) Representatives to be elected annually.

1. With the exception of DPC Representatives, there are no term limits for any Executive Board office. Term limits for DPC Representatives are as set out in DPC Bylaws.
2. With regard to the three DPC Representatives, per DPC Bylaws adopted in 2013: Two representatives from each Parent Organization, with the exception of three representatives from the High Schools, shall be elected/appointed by the parent organization within that building (PTA, PTO, PTSO, etc.). (High School Parent Organizations are strongly encouraged to elect one of the three to represent the Freshman School whenever possible.)
3. With regard to the positions of President, Vice Presidents, Secretary, and Treasurer: these positions allows for the option of co-leaders when desired and approved by a majority of the Executive Board.
4. With regard to the positions of Vice Presidents: one person would be designated the VP of Ways & Means and one person would be designated the VP of Student Activities.

B. Officers shall assume their duties at the close of the last regular LEHS PTSO meeting of the school year and shall serve for a term of one year.

C. The outgoing Treasurer shall serve until the end of the fiscal year, June 30th, and LEHS PTSO accounts have been audited and closed for the year (typically in July, but no later than September).

D. Employees of Lakota Local School District are not eligible to be officers but may hold Committee Chair positions.

Section 3

The duties of the Executive Board shall be:

A. To transact necessary business in the intervals between LEHS PTSO meetings and such other business as may be referred to LEHS PTSO.

B. To appoint an Audit Committee at least two weeks before the last regular meeting to audit the Treasurer's accounts. The Audit Committee will consist of at least one person from general membership and one person from the Executive Board, excluding the President and the Treasurer per the LEHS PTSO Audit Policies and Procedures.

Section 4

The Election Process shall be:

A. The Executive Board will begin in February to nominate at least one (1) eligible person for each office to be filled and report its nominees to the PTSO in April, unless otherwise determined by the Executive Board. Additional nominations may be accepted at the April meeting prior to election.

B. All Junior Schools that feed into LEHS shall be contacted for prospective nominees.

C. Only those persons who have signified their consent to serve if elected will be nominated for or elected to office.

D. The election of the next year's officers will be held at the final PTSO meeting of the school year by a majority vote.

E. A vacancy occurring in any Executive Board position shall be filled for the unexpired term by a person elected by a majority vote of the remaining members of the Executive Board.

F. Officers who consistently do not meet the requirements of their position, and do not resolve the lapse in duty after notification, can be asked to step down from their position after a majority vote of the Executive Board. The vacancy will be filled as indicated in Article VI Section 4-E.

ARTICLE VII

DUTIES OF OFFICERS

Section 1

The duties of the President include, but are not limited to the following:

- A. The President shall preside at all meetings of LEHS PTSO and of the Executive Board and shall perform such other duties as may be prescribed in these Bylaws or assigned to them by LEHS PTSO or by the Executive Board, in order that the mission may be promoted.
- B. The President shall create standing committees and appoint Chairs of such committees.
- C. Along with the cooperation of the Vice Presidents, the President will also oversee the work of the committees of LEHS PTSO.

Section 2

The Vice Presidents shall act as aide to the President and shall perform the duties of the President in the absence or inability of that officer to act and shall perform such other duties as may be delegated to him/her.

- A. The duties of the Vice President of Ways and Means include, but are not limited to the following:
 - 1. VP of Ways and Means will oversee all PTSO fundraisers including, but not limited to, Membership/Directory, Holiday Arts and Crafts Show, Senior Graduation Yard Signs, and Senior Parking Spot Painting.
 - 2. The VP of Ways and Means will be responsible for leading the efforts of the Executive Committee to recruit appropriate PTSO members to serve as Chairs for each fundraising project.
 - 3. In the event that a Chair is not found to coordinate a fundraising project, the VP of Ways and Means will need to serve as Chair for said project or determine with the Executive Board to dissolve the project.
 - 4. In the event that the President is no longer able to serve in the role, the VP of Ways and Means will continue the term of the President until a suitable person can be elected or the end of the term.
- B. The duties of the Vice President of Student Activities include, but are not limited to the following:
 - 1. VP of Student Activities will oversee all PTSO supported Student Activities including, but not limited to, Senior Scholarships, After Prom, Staff Appreciation, Future Hawks Nights, Senior Picnic, Baccalaureate, and Student Recognition.

2. The VP of Student Activities will be responsible for leading the efforts of the Executive Committee to recruit appropriate PTSO members to serve as Chairs for each student activity project.

3. In the event that a Chair is not found to coordinate a student activity project, the VP of Student Activities will need to serve as Chair for said project or determine with the Executive Board to dissolve the project.

Section 3

The duties of the Secretary include, but are not limited to the following:

A. The Secretary shall record and distribute the minutes of all meetings of LEHS PTSO and of the Executive Board, shall notify members of all meetings of LEHS PTSO and Executive Board of all meetings of the Executive Board, shall reply to any correspondence deemed necessary by the President, and shall perform such duties as may be delegated to him/her.

B. The Secretary will maintain a list of PTSO Members to be used for Volunteer needs throughout the year. The Secretary will recruit volunteers from the membership as needed and serve as a source of assistance to Chairs by creating volunteer sign ups as necessary.

C. The Secretary will maintain PTSO records in an organized way.

D. The Secretary will maintain the Bylaws and coordinate review and revisions as necessary with the approval of the Executive Board.

Section 4

The duties of the Treasurer include, but are not limited to the following:

A. The Treasurer shall have custody of all funds of LEHS PTSO; shall keep a full and an accurate account of receipts and expenditures, and shall make disbursements as authorized by LEHS PTSO, the Executive Board, or a special committee.

B. The Treasurer will include a written document (donation letter) whenever LEHS PTSO provides a donation to Lakota Local School District. A copy will be kept in LEHS PTSO financial records in accordance with satisfying the 501(c) 3 requirements found on pg. 18 Section II e.

C. The Treasurer shall present a financial statement at every meeting of LEHS PTSO and at other times when requested by the Executive Board. A monthly Bank Reconciliation Report will be available upon request.

D. The Treasurer's accounts shall be examined annually by an Audit Committee

E. The Treasurer will review the Federal Regulations as provided in Article V of these Bylaws, and will be responsible for submitting amendments to these Bylaws as necessary to insure compliance, especially when Tax Laws change.

F. Maintain a permanent record for seven years in accordance with IRS guidelines. After which, files need to be shredded and disposed of properly.

G. In accordance with regulation of the State of Ohio, Attorney General's Office, and IRS, the Treasurer will oversee submission of any required documentation.

Section 5

The District Parent Council Representatives shall represent LEHS PTSO at all functions of this district organization, report to the Executive Board at its meetings, and perform any other functions required by the DPC.

ARTICLE VIII

MEETINGS

Section 1

A. PTSO meetings are open to the general membership and the community and will be held each month, August through May, unless deemed otherwise by the Executive Board.

B. An Executive Board meeting may precede the general membership meeting if deemed necessary by any officer.

C. Guests are welcome by invitation at Executive Board Meetings.

Section 2

A. Special meetings may be called by the Executive Board.

B. An emergency vote by the Executive Board or the PTSO may be taken by telephone and/or email. This shall be recorded at the next LEHS PTSO regular meeting.

Section 3

A. The number of the members in attendance shall constitute a quorum for transaction of business in any meeting of LEHS PTSO.

B. The members shall make decisions and delegate tasks by majority vote of those in attendance.

ARTICLE IX

AMENDMENTS

Section 1

These Bylaws may be amended at any regular meeting of LEHS PTSO by two-thirds (2/3) vote of the members present and said amendment having been previously approved by a majority of the Executive Board.

Section 2

Bylaws should be reviewed by the Executive Board at least biennially. Any revisions other than minor grammatical corrections should be clearly noted until they are approved.

ARTICLE X

FISCAL YEAR

The fiscal year of this Organization, LEHS PTSO, shall begin July 1 and end on the following June 30.

Approved April 16, 2014

Revised August 2015

Revised December 2019

Revised April 2022

LEHS PTSO Recommended Audit Procedures

Recommended Audit Procedures:

- A. The President and Treasurer shall be available to the Audit Committee for clarification of documents as needed.
- B. Start with the records posted after the last audit. Verify that the amount shown as the ending balance corresponds with the current year's beginning balance.
- C. Take a sample test of transactions. If errors are found, the sample should be broadened to take in more transactions. If deemed necessary, all the transactions of the LEHS PTSO may be examined.

1. Cash Disbursements: Randomly select 10% (at minimum) of the disbursements and verify
 - a) Proper documentation (invoices, Executive Board approval, etc.)
 - b) Proper classification in the LEHS PTSO's financial records and match of payees to cancelled checks or bank statements.
2. Cash Receipts: Randomly select 10% of deposits and verify
 - a) Proper documentation (deposit form, check stub, etc.)
 - b) Proper classification in the LEHS PTSO 's financial records
 - c) Match to timely deposit on bank statement

D. Bank Reconciliation. Note that the bank statement is reconciled monthly and investigate any unusual or unexplained reconciling items. The ending cash balance per the LEHS PTSO's financial records should equal the reconciled balance on the fiscal year end bank reconciliation.

E. The Audit Committee shall prepare a report to the LEHS PTSO stating how audit was performed and auditor's findings. Report shall include what was investigated, and how any errors or findings were reconciled. A sample statement might read, "I (The Auditing Committee) has/have examined the records of the Treasurer of LEHS PTSO for the period of July 1, 20xx through June 30, 20xx and found them to be correct. Cash Balance on hand \$_____. (Signatures of committee or Auditor) and date."

Lakota East PTSO Monetary Policies and Procedures

*Lakota East PTSO funds are intended to benefit the students through the support of the administration, staff, students, and their families. The Lakota East PTSO Officers are the guardians of these funds and have an obligation to see that they are protected and used wisely. It is very important that everyone follow these policies. **Failure to follow the stipulations set forth in this spending policy may result in the individual not being reimbursed by the club for spending on behalf of the organization. This spending policy will be distributed to all officers and committee Chairpersons at the start of each fiscal year. This spending policy shall also be posted on the PTSO website.***

1. REIMBURSEMENTS FOR EXPENSES:

1. All reimbursement requests and deposits should be turned in to the Treasurer in a timely manner Reimbursements require a receipt. There can be no reimbursement of costs without the actual receipt or invoice.

2. *Please do not personally absorb expenses.* We do our budgeting and plan our fundraisers based on prior years' experience; if volunteers do not submit expenses, we underreport our expenses and cause budgeting problems for future years. If someone wishes to donate items they have purchased, please contact the Treasurer to ensure that the donation is correctly accounted for.
3. The Chair of an event/activity is responsible for collecting and submitting all receipts and completed reimbursement forms to the Treasurer by the end of the month of the event or the expense was incurred. Please do not accumulate receipts and wait to submit them; submit all receipts as soon as possible.
4. Blank reimbursement and deposit forms are available on the website <https://lakotaeastptso.membershiptoolkit.com/forms> or from the Treasurer.
5. *If payment is needed before an event*, please contact the Treasurer as early as possible to schedule the payment. Please have the reimbursement form completed, a check will not be disbursed without it. *Please plan for these situations!*

2. REQUESTING CHECKS:

1. Completed reimbursement forms may be given to the Treasurer at a meeting, mailed or emailed directly to the Treasurer. Mailing information is included on the form.
2. Blank signed checks will not be issued for any reason.
3. As a rule, allow two weeks for processing of a reimbursement. If the request is more time critical, contact the Treasurer by phone or email.
4. Lakota East PTSO's books close June 30. All requests for reimbursements must be in the hands of the Treasurer by June 15 to allow adequate time for processing prior to fiscal year end. The only exceptions are end-of-year events, which are due by the last day of school.
5. All reimbursement requests MUST be submitted during the fiscal year in which they were incurred, requests not turned in by fiscal year end (June 30) WILL NOT BE REIMBURSED.

3. COLLECTION OF FUNDS:

All committees involved in fund-raising or events handling money should designate volunteers to manage the monies and must follow these procedures.

For Events with Cash:

Before the Event:

1. Cash Box change requests must be given to the Treasurer at least one week before an event. Requests are made by submitting the reimbursement/payment request form.

Before/at the Event:

The Treasurer will give you the change requested.

1. Never leave the money alone. Always have two adults with the money at all times.

At End of Event, The Money Must Be Processed as Follows:

1. Two people, preferably with one of the two being a PTSO Committee Chair or Officer, must count all funds received in cash.
2. Please separate currency by denomination and fill in amounts on the Deposit form.
3. Please log the name, check number and total value on the Deposit form.
4. Counters should initial the deposit form and the money must be given to the Treasurer within two days of the event's close. Contact the Treasurer to arrange to transfer funds; do not just put them in the Treasurer's mailbox.
5. It is important to get checks to the Treasurer quickly so that if any checks bounce, we have enough time to recover funds before distribution of merchandise or before an event has occurred.

4. CHECK ACCEPTANCE POLICY:

1. All checks should be made payable to: Lakota East PTSO
2. The PTSO utilizes a check re-deposit service to help collect on bad checks. This service is provided at no fee to the club. NSF checks will be re-presented electronically, and the check writer will be assessed a processing fee by their bank. The check writer is also responsible for all other check recovery costs, including 100% of the fee our bank charges for returned items.

5. BUDGETARY PROBLEMS:

1. If you have budgetary problems, let the Treasurer know as soon as possible.
2. If a revision or over-run is warranted, it needs to be approved by the Executive Board or the general membership (depending on the amount). Such changes should be approved prior to any money being spent.
3. Any item explicitly described in the current fiscal year-approved budget does not require additional approval prior to purchasing if the spending for the said item occurs within the current fiscal year and that the amount does not exceed the approved budgeted amount. If the amount exceeds the approved budgeted amount, two officers can provide approval for spending up to an additional twenty percent not to exceed \$500. (An example of an explicitly budgeted item is Top 25 Awards.)
4. Any item implicitly described in the current fiscal year approved budget does not require additional approval prior to purchasing if the spending for the said item occurs within the current fiscal year and that the total amount spent for a category does not exceed the approved budgeted amount. (An example of an implicitly budgeted item would be purchasing food for a staff dinner that falls under the category of Staff Appreciation.)
5. For all other cases, such as unbudgeted purchases or special situations, two officers can give approval to spend up to and including \$500. When the amount is over \$500, an executive committee meeting or email can be issued by the president or vice

president (in the absence of the president) provided that each of the executive committee is polled to give approval. Purchases must receive a majority vote of the members of the Executive Board to be approved. All other spending must be approved by a vote by the PTSO membership at a regularly scheduled meeting.

6. Certain types of expenses associated with fundraisers can be considered implicitly approved based upon the nature of the fundraiser. For example, if the PTSO decides to sell coupon books, it is understood that the PTSO will be purchasing books for sale per the fund raiser.

7. All spending that required additional approvals should be communicated at the next regularly scheduled meeting.

6. CONTRACTS:

1. The Lakota East PTSO should only enter into written (not verbal) contracts.
2. Any potential contracts with persons or companies related to a PTSO officer or Committee Chair must receive special review to ensure that no conflict of interest exists. After exercising due diligence, the officers shall determine whether the PTSO could obtain a more advantageous transaction or arrangement with reasonable efforts from a person or entity that would not give rise to a conflict of interest.
3. Independent contractors earning above \$600 must supply a street address and social security number for IRS purposes; use Form W-9, available at www.irs.gov.

7. TAX EXEMPTION:

1. The Lakota East PTSO has its own tax ID # for sales tax exemption purposes. Copies of the sales tax exemption certificate are kept by the Treasurer and are available on request.
2. Lakota East PTSO is a tax-exempt organization and will not reimburse for sales taxes paid by individuals seeking reimbursement.
3. Certain stores (such as Walmart, Staples) require that we apply for sales tax exemption with their store and receive a special exemption card to be used at that store.
4. The Treasurer keeps a copy of our federal tax exemption paperwork. If additional copies are needed or if a specialized letter is needed, please contact the Treasurer.

8. SOLICITING AND RECEIVING DONATIONS:

Certain committees may have a need to solicit donations in the community, in the form of cash or in-kind contributions. As a federally tax-exempt 501(c)(3) organization, the Lakota East PTSO has certain responsibilities to donors.

1. Donation requests should be submitted to potential donors on letterhead.
2. Before requesting a donation, check with the Executive Committee. Care must be taken to not request donations from the same company on a repeated/excessive basis during the school year.

3. Any donor who requests documentation of the PTSO's tax-exempt status should be provided with our sales tax exemption certificate. In certain cases, donors will request a copy of our IRS tax determination letter. A copy of this letter is available from the Treasurer.
4. Report any donations received to the Treasurer in a prompt manner.
5. Committees who solicit donations are also responsible for producing thank-you notes to donors for gifts of value less than \$250. Depending on the type of donation, certain wording to satisfy IRS requirements may be necessary; check with the Treasurer. All contributions are tax-deductible and any dollar amount contributed is greatly appreciated! In accordance with IRS regulations, for any gift of \$250 or more a letter will be sent by the Treasurer acknowledging the donation. (Dollar amounts represented here are the most current IRS donation regulations. The donation requestor should check current IRS guidelines to be sure of current criteria.)