

**LAKOTA EAST HIGH SCHOOL PARENT-TEACHER-STUDENT ORGANIZATION  
BYLAWS**

**ARTICLE I**

**NAME OF ORGANIZATION**

The name of this organization shall be Lakota East High School Parent-Teacher-Student Organization hereafter referred to as LEHS PTSO. LEHS has two buildings, the Main Campus (10<sup>th</sup> -12<sup>th</sup>) located at 6840 Lakota Lane Liberty Township, OH 45044-9578, and the Freshman Campus (9<sup>th</sup>) located at 7630 Bethany Lane Liberty Township, Ohio 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, and their families 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.

**ARTICLE III**

**MEMBERSHIP AND DUES**

Section 1

Membership in LEHS PTSO will be made available to any parent or legal guardian of a LEHS student and staff member of Lakota East High School who are interested in working to achieve these goals. Dues shall be decided upon annually by the Executive Board.

Section 2

The privilege of holding office, introducing motions, debating 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 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 all LEHS PTSO programs in a separate document, 'LEHS PTSO Policies and Procedures Guide' to be made available to all its members. Included, but not limited to: Audit Procedures, Spending Policy, Communication Procedures, Publishing Policy, and Volunteer Practices.

#### 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 goals 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 from the eligible membership as outlined in Article III, Section 1 during the school year they serve.

#### Section 2

- A. The officers of the LEHS PTSO making up the Executive Board shall consist of a President, 2 Vice-Presidents, Secretary, Treasurer, and 3 District Parent Council Representatives to be elected annually.
  1. *With regard to the positions of President, Vice-Presidents, Secretary, and Treasurer: Term limits do not apply*
  2. *With regard to the 3 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 position of President: this position allows for the option of co-presidents when desired and approved by the Nominating Committee*
  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 close of last regular meeting in June and shall serve for a term of one year, with the exception of the Treasurer who shall serve until the end of the fiscal year, June 30<sup>th</sup>, and LEHS PTSO accounts have been audited and closed for the year. (typically in July, but no later than September) {See Article VII Section 4C for exception}
- C. The officers will be comprised of persons with students who will be enrolled in LEHS (9<sup>th</sup>-12<sup>th</sup>) during the school year they serve.
- D. Each officer of LEHS PTSO shall be a member of LEHS PTSO.

#### 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 approve the plans of work of the standing committees.
- C. To approve contracts and routine bills within the limits of the budget.
- D. 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. (See Article VI, Section 4-D)

#### 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 Board in April unless otherwise determined by the Executive Board. Additional nominations may be accepted 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 such office.

- D. Only members of LEHS PTSO will be eligible to vote.
- E. The election of officers will be held at the final PTSO Board meeting of the current school year with the duly elected officers fulfilling their role July 1<sup>st</sup> unless otherwise decided by the Executive Board.
- F. A vacancy occurring in any elective position shall be filled for the unexpired term by a person elected by a majority vote of the remaining members of the Executive Board.
- G. Officers who consistently do not meet the requirements of their duly elected position will be asked to step down from their position should the lapse in duty not be resolved. The vacancy will be filled as indicated in Article VI Section 4-F.

## **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 him/her by LEHS PTSO or by the Executive Board, in order that the goals 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; Holiday Arts and Crafts Show; Senior Camo Pants; Senior Graduation Yard Signs
  - 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. 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.
  - 3. 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, Scholarship, After Prom, Staff Appreciation, Future Hawks Night, 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 Program.
  - 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 board of all meetings of LEHS PTSO and 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 By-Laws 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 term of office shall coincide with the fiscal year, July 1-June 30, and/or LEHS PTSO accounts have been audited and closed for the year with the exception of when a new Treasurer has been elected to serve the following school year. In that case, both the outgoing and incoming Treasurers will coordinate efforts to transition the accounts from one to the other.
- E. The Treasurer's accounts shall be examined annually by an Audit Committee, which consists of at least one person from general membership and one Executive Board excluding the President and the Treasurer because they are signers on the accounts. President and Treasurer shall be available to the Audit Committee for clarification of documents. This audit must be completed by September. See LEHS PTSO Recommended Audit Procedures included with these Bylaws.
- F. The Treasurer will review the Federal Regulations as provided in Article V of these By-Laws, and will be responsible for submitting amendments to these By-Laws as necessary. This should be done annually at the end of the fiscal year or when Tax Laws change.
- G. Maintain a permanent record for 7 years in accordance with IRS guidelines. After which, files need to be shredded and disposed of properly.
- H. 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 and report to the Executive Board at its meetings.

## ARTICLE VIII

### MEETINGS

#### Section 1

- A. PTSO meetings are open to the general membership 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 of the Executive Board to LEHS PTSO Meetings and/or Executive Board Meetings.

#### Section 2

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

#### Section 3

- A. The officers and chairs shall maintain a file of timelines and guidelines that indicate their responsibilities for the project or role to be submitted at the conclusion of the project or term in office.
- B. All members of PTSO entrusted with coordinating projects are required to obtain approval of any contract before committing PTSO funds. Each contract will require the signature of the Chair of the project as well as the signature of the President or his/her delegate.

#### Section 4

- 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 voting said amendment having been previously approved by a majority of the Executive Board.

#### Section 2

By-Laws should be reviewed by Executive Board between annual elections of the Board and the beginning of the Fiscal Year (**July 1**). Any revisions should be noted by an asterisk (\*) unless minor grammatical corrections. Acceptance of Amended By-Laws should follow the guidelines as established in Article IX Section 1.

**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*



## LEHS PTSO Recommended Audit Procedures

### Recommended Audit Procedures:

- A. 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.
- B. 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, 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
- C. 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.
- D. 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."