

Booster & PTO Group Informational and Best Practices Meeting

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Agenda

- Board Policy & District Relationship
- Booster Club & PTO Formation
- Annual Filing Requirements
- Ohio Attorney General – New Resource
- Insurance Coverage
- Field Trip Transportation Expenses
- Facility Rental FMX
- Fundraising and Facility Gifts
- Receipt Procedures, Online Payment Processing, Charitable Contributions, Coaches & Booster Money
- Expenditure Procedures Annual Scholarships
- District Policy – Gifts (Paid Staff and Volunteers)
- Apparel for Coaches and Other Paid Staff Members
- Frequently Asked Questions
- Additional Resources



Board Policy & District Relationship

- **District support organizations are defined as any non-profit entity, group, or other organization formed and operating for the purpose of supporting District programs.**
- Booster & Parent Groups are independent of the School District and the Board of Education, i.e. separate entities
- Reminder: Public does not always differentiate between the District and the District Support Organization.
- District policy has been established for the Support Group to qualify **annually** as a **recognized** school district support group
- **Policy 9211 - DISTRICT SUPPORT ORGANIZATIONS (updated 12/23)**
 - Complete policy is found on District website www.dublinschools.net under the drop down Board of Education – Board Docs, Policies – 9000 Relations
 - <https://go.boarddocs.com/oh/dublin/board.nsf/public>
- The Board of Education appreciates the efforts of all organizations whose objectives are to enhance the educational experiences of District students, to help meet educational needs of students and/or provide extra educational benefits not provided for, at the time, by the Board.
- District policy outlines Annual Reporting Requirements for existing district support groups
- Please read through Policy 9211. We will go through much of the content in this presentation without reading the policy word for word.

Booster Club & PTO Formation

Additional information available on Ohio Attorney general website:

<https://charitable.ohioago.gov/Charity-Registration/Starting-a-Charity-in-Ohio>

Step 1 – Secretary of State: Non-Profit Initial Formation & Continued Existence

- To be legally organized, a non-profit must file **Form 532B (Revised 10/24)** Initial Articles of Incorporation: Nonprofit, Domestic Corporation with Secretary of State:
 - Includes info such as: Name, Location, Purpose, Directors, Provisions, etc.
 - Appointing a Statutory Agent
 - i.e. someone to receive notices & other documents on the corporation's behalf
 - We highly recommend a generic email address to stay with your organization
 - **\$99.00 initial fee**
 - The Secretary of State does not grant tax exempt status, i.e. this filing is not sufficient to obtain state or federal tax exemptions.
- ***Form 522 (Continued Existence of Nonprofit Corporation) must be filed every 5 years; Secretary of State will notify the organization prior to deadline. This is the reason for the generic email address. Your officers will move on and you will miss this deadline.***
 - ***\$25.00 fee***
- Locate documents mentioned above available to file online at:
<https://www.sos.state.oh.us/businesses/filing-forms--fee-schedule/#domestic>



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Booster Club & PTO Formation

Step 2 – Obtain Unique EIN from the **IRS**

- Must obtain own Employer Identification Number (EIN), separate from the District's EIN
 - Allows you to open separate bank account in the incorporated Support Group Name
 - Again, **do not use the district's EIN**
- This can be done by filling out the form SS-4 (Application for Employer Identification Number)
- Application is online. If validations are met, you will get your EIN immediately upon completion of application. Download, save and print your EIN confirmation notice.
- No fee required
- Locate above document available to file online at:
 - <https://www.irs.gov/businesses/small-businesses-self-employed/get-an-employer-identification-number>

Booster Club & PTO Formation

Step 3 – Apply for Tax Exempt Status from the **IRS**

- File a form 1023 or 1023-EZ through the IRS to apply for recognition of exemption from federal income tax under Section 501(c)(3) to become a 501(c)(3) Charitable Organization
- Some benefits of this include:
 - Exempt from federal income tax
 - **Key Benefit:** Eligible to receive tax-deductible donations
- The 1023 or 1023-EZ can be filled out at the website below:
[http://www.irs.gov/uac/Form-1023,-Application-for-Recognition-of-Exemption-Under-Section-501\(c\)\(3\)-of-the-Internal-Revenue-Code](http://www.irs.gov/uac/Form-1023,-Application-for-Recognition-of-Exemption-Under-Section-501(c)(3)-of-the-Internal-Revenue-Code)
- You will receive a **Letter of Determination**.

***SAVE THIS LETTER FROM YEAR TO YEAR IN YOUR PERMANENT FILES, AS THIS IS THE DOCUMENT THAT PROVES THE ORGANIZATION DOES NOT HAVE TO PAY FEDERAL TAXES.
- PLEASE PROVIDE COPY TO THE DISTRICT.***



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Booster Club & PTO Formation

Step 4 – Ohio Attorney General

- Beginning in 2012, all charitable organizations must register with the Ohio Attorney General. **Ohio requires charitable organizations located in Ohio and groups that ask Ohioans for contributions to file annual reports with the Attorney General's Office. These filings are public and contribute to accountability and transparency within the charitable sector.**
 - Groups are required to use the online system to fulfill their duties under the Charitable Trust Act (ORC 109.23) and the Charitable Solicitations Act (ORC 1716.02).
 - Multiple individuals from each organization are encouraged to create accounts in order to receive reminders on filing deadlines, confirmation of filings, and other important information. Again, a generic email address for your organization is helpful.
- Register at the website below:
<https://charitable.ohioago.gov/Charity-Registration>
- **If you are unsure if you are registered, please visit Research Charities at the link above and search by EIN or organization name.**
 - Use the Details tab for Organization Detail information



Booster Club & PTO Formation

Step 5 – District Registration

- When forming a new Booster Support Group, contact the corresponding School Principal/Athletic Director as Step 1 of the District Registration process
- Submit copies of the following to the School District Office of the Treasurer:
 - Approved Bylaws
 - Articles of Incorporation and Tax Identification Number (EIN)
 - List of officers including name, address, phone number, email address and position held within the Support Group
 - IRS Letter of Determination
 - Verification of registration with the Ohio Attorney General
 - Proposed budget including planned fundraising

Annual Filing Requirements

IRS

- An annual information return, Form 990, is due on the 15th day of the 5th month following fiscal year end (Nov 15th for June 30th year end). Form 990 is the IRS' primary tool for gathering information about tax-exempt organizations.
- Failure to file a required return or notice for 3 consecutive years will result in auto-revocation of your tax-exempt status.

<i>Status</i>	<i>Form to File</i>	<i>Instructions</i>
Gross receipts normally $\leq$ \$50,000 Note: Organizations <u>eligible</u> to file the e-Postcard <u>may choose to file a full return</u>	<u>990-N</u>	n/a
Gross receipts $<$ \$200,000, and Total assets $<$ \$500,000	<u>990-EZ</u> or <u>990</u>	<u>Instructions</u>
Gross receipts $\geq$ \$200,000, or Total assets $\geq$ \$500,000	<u>990</u>	<u>Instructions</u>
Private foundation - regardless of financial status	<u>990-PF</u>	<u>Instructions</u>

Annual Filing Requirements

Dublin School District Annual Filing

- **Established Support Group Annual Reporting Requirements**

- Submit copies of the following to the School District Office of the Treasurer by October 31st:
 - A copy of the support organization's Bylaws and any amendments.
 - A current list of names, addresses, email addresses, phone numbers and titles of each officer of the organization.
 - The organization's balance sheet, together with an accounting of the organization's income and expenses for the preceding fiscal year.
 - Copies of State and Federal tax reports for the most recent year, as well as copies of any audit reports.
 - Statement of Continued Existence with the Ohio Attorney General (as appropriate)
 - Current school year proposed fundraising activities



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Annual Filing Requirements

Attorney General

- Individual who registered with Attorney General will receive notifications that annual filing is approaching.
 - Note: We highly recommend to either have a universal email address for your support group that certain people can access or have 3 or 4 people put their emails in to get notifications
- Filing is done online at the website below:

<https://charitable.ohioago.gov/Charity-Registration>

Ohio Attorney General – New Resource

- **Charitable University Debuted in January 2023**
- The online training program is designed to equip nonprofit leaders with some of the basic tools needed to support the ongoing good works of their organizations.

<https://charitable.ohioago.gov/>

- **Fiduciary Duties**
 - Duty of Care, duty of loyalty, duty to maintain accounts, duty of compliance
- **Charitable Workshops**
- **Webinars**
- **FAQs**
- **Additional Resources**
- **Publications**
 - **Avoiding Theft In Your Nonprofit**
 - <https://charitable.ohioago.gov/getattachment/fbe007d1-5434-46b5-a7c5-a279ea785b9d/Avoiding-Theft-in-Your-Nonprofit>



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Insurance Coverage

- **General Liability Insurance**

- District extended coverage for those listed as District Support Organizations that are currently in compliance with Board policy
- Currently offered at no cost to groups
- If your group requires a copy of the Liability policy, please call 614-760-4314 and press 2 for “Facility Rentals” assistance

- **Surety Bond / Officer Dishonesty Bond Insurance**

- District Support Groups are separate legal entities, therefore not covered under the District's Surety Bond
- District facilitates this through Booster Crime Policy – 3 year period
- Current coverage of 3 yr. policy is November 1, 2023 thru October 31, 2026
 - Some groups have their own policies e.g. Jerome Kickoff Club 2/11/2022-2/10/2025
- Cost is currently \$223 for \$10,000 coverage with a \$250 deductible and \$331 for \$25,000 coverage with a \$500 deductible
- Support groups are billed by the District and pay the District directly, who pays one check to the insurance carrier



Insurance Coverage (Cont.)

- Directors and Officers Liability

- Directors and officers (D&O) liability insurance protects the leaders of nonprofit organizations from personal losses if they are sued. D&O insurance covers the actions and decisions of board directors and officers, and can help nonprofits avoid legal and financial troubles. It can cover: defense costs, settlements, judgments, and wrongful allegations. D&O insurance is not included in the district's general liability policy that the district provides for the support organizations. The liability policy covers the organization, not the individuals who make the decisions for the organization.
- Highly unlikely that this is a cost that organizations of your size can absorb. Usually seen at very large non profits where organizations use this policy to attract very wealthy, big name leaders.
- Ohio Revised Code 2305.38 may offer some protection, however this does not extend to federal statutes.
- Concerned? Talk with financial and/or legal advisors about whether your organization needs D&O insurance and what coverage you may need.
- **THIS IS NOT A DISTRICT REQUIRED INSURANCE POLICY**



Field Trip Transportation Expenses

- Booster groups that agree to pay for an approved use of District buses will be invoiced \$2.50 per mile and \$45 per hour.
- A \$90 charge applies if the trip is cancelled.

Facility Rental FMX

Dublin Schools Facility Use

(including Parking Lots and Grounds)

- In order to use any Dublin City Schools facility including parking lots and grounds, district approved support organizations are required to set up an account with the FMX system.

Facility Rentals Page

- <https://www.dublinschools.net/departments/operations/facility-rentals>



Facility Rental FMX (cont.)

HOME > DEPARTMENTS > OPERATIONS > FACILITY RENTALS

Communications +

Enrollment +

Human Resources +

Operations —

Bids and RFPs

Facility Rentals

Food Services ▶

Safety and
Security ▶

Transportation ▶

Contact Operations

Student Services +

Superintendent +

Facility Rentals

Dublin City Schools uses a software called FMX to request the rental of any of our facilities. **Prior to reserving any space** with Dublin City Schools, the District requires for each rental:

1. A current certificate of insurance that meets District requirements is on file
2. A signed (electronic or paper) **Facilities Rental Agreement**

Community members should create an account in the FMX system to rent facilities. When creating an account, you will be asked to upload the two documents listed above, as well as a 501C certificate if you are with a non-profit organization. **Please allow us 24-48 hours to verify your user account before submitting your first request.**

 **GET STARTED WITH FMX**

For questions, please email **facilities_rental@dublinschools.net**.

Please note that use of district facilities is guided by [Board of Education Policy 7510](#) and [Administrative Guideline 7510](#).



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Facility Rental FMX (cont.)



Log in

↔ Community Member Log in

G Dublin Staff Log in (Google Email)

Need an account?



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Setting Up An Account on FMX and Renting a Facility

- Go to <https://dublinschools.gofmx.com/>
- Click on the 'Login' button in the top right corner.
- Click on 'Need an account?' to register.
- Fill out the requested contact information.
 - If you have a generic email for your group, it is best to use that for the contact so that it can carry on through changes in leadership. You can also use the PTO/Booster Name for the name on the account.
- **Group Designation- Select 'District Approved Support Organization'**
- Upload the requested documents
- Please pay close attention to the 'Required Documents' section. The link to the Facilities Rental Agreement is in **RED** font at the end of the sentence.
- Certificate of Insurance: If you have made sure to select the group designation as directed above, you will see that you will no longer be required to upload that document as we already have it on file.

Setting Up An Account on FMX and Renting a Facility (cont.)

- Read, complete and sign the Facilities Rental Agreement.

<https://resources.finalsite.net/images/v1744319943/dublinschoolsnet/tglzmjicubihed4unil0/DublinCitySchoolsFacilityRentalGuidelines.pdf>

- Upload that document where indicated. Keep this file for your records as well.
- Please allow 24-48 hours for account verification. Once your account is verified, you may enter your facility requests into the calendar.
- Once you have entered your request, it will be reviewed by building administrators. **An event request is not confirmed until you have received an approval email and is subject to change as the district has first rights to facilities.**

Parking lot requests will need to come through Operations in order to mediate or identify conflict with existing facility rentals. If you are looking to book a building parking area for an event such as a car wash, please call 614-760-4314, press 2 for “Facility Rentals” assistance and leave a message regarding your parking lot request

- **NOTE from the District’s insurance provider regarding Booster FMX calendar bookings:**
 - **If there is a booster fundraiser and the boosters are hosting a third party to raise money – the third party will be required to provide a certificate of insurance with the District listed as additional insured.**



Setting Up An Account on FMX and Renting a Facility (cont.)

- Fees- District supported organizations are waived from rental fees **EXCEPT**:
 - Custodians - personnel charges will apply for custodians when an event is not held during regular custodial hours (6a-11p M-F, holidays not included). This fee will be assessed at the conclusion of the event based on the number of custodians needed to cover the event and the hours worked including set up and clean up time. The fee is \$50 per hour per custodian for a minimum of 2 hours. If additional time is needed for set up or cleanup, \$50.00 per hr may be charged.
 - Kitchen Manager – \$50 per hour for rental of all kitchen facilities
 - Theater Manager- \$65 per hour for rentals of all HS auditoriums
 - Site Manager – Rate based on event; may be required based on event at discretion of HS Athletic Director
 - Locker Room use- \$100 per event

Setting Up An Account on FMX and Renting a Facility (cont.)

- You will only be able to request events up to your 'valid' status date due to certificate of liability coverage through your district approved status. Your current district approved status is valid through October 31, 2025 if you have not completed your annual District filing requirements.
- As you submit your required annual documentation to the Finance Department, it is reviewed for completeness. Finance Department will notify Operations that your status has been renewed for the 2025-2026 school year. At that point your current district approved status is updated to be valid through October 31, 2026.

Fundraising

- **Cooperative and Individual Student Accounts**

- Fundraising for any District Support Group may not result in a “credit” to an individual’s booster fees based on the amount of funds that the individual raised
- Every individual must receive an equal share of fundraising proceeds. May disqualify booster’s charitable 501c3 status if fundraising proceeds are not shared
- Scholarships based on financial hardship are allowed; recommended that you have mention of such in bylaws
- Players are not to be punished in any manner including, but not limited to, lack of play time or extra running for lack of participation in fundraising
- Our extra curricular activities go hand in hand with our public school district instruction. **Booster fees cannot be mandatory.**

HomeTown Ticketing

- There are a couple of Booster groups in the High Schools that have used the District's ticketing platform currently used by Athletics to aid in their own ticket sales.
 - Example: Celtic Clash at Jerome and Scioto After Prom
- At this point in time, please talk with Chris McDowell in the Treasurer's office before proceeding with this. We are okay with sharing the platform but do not want your money comingled with district funds.
- Chances are the Athletic Department will be glad to set that up for you, but if not coordinated correctly with the Treasurer's office, the funds will most likely go into the district's bank account and not the Booster's bank account. Because it happened two out of two times, chances are it could happen again.
 - *Thanks for you donation 😊jk*

Facility Gifts

- Licensing Agreement with the School Board
 - Work with your building's administration and District Operations
 - Submission of plan to Board Of Education
 - School Board Resolution must be passed
 - Preferable to have all funds raised up front
 - Have clearly defined Boosters responsibilities
 - Legal consult protecting all parties
 - **PLAN AHEAD BEFORE MOVING AHEAD!**

Receipt Procedures

- Limit exposure to theft
 - Two people should count cash
 - Two people should sign all checks
 - Two people should reconcile bank statements
- Utilize proper bookkeeping procedures; develop internal checks and balances
- Do not commingle funds with district student activity accounts or other private but similar organizations
- Review budgeted receipts to actual; present financials at board meetings; financials are to be available to all booster members
- FOLLOW YOUR OWN PROCEDURES!!
 - When motivation meets opportunity, money can go missing
 - *The Embezzler Next Door* video @ <https://parentbooster.org/videos>
 - *More than \$1 million a year is stolen; **learn why ordinary people steal**; show this video to your board; more than one story a week; 10 minutes worth viewing if your group handles cash*



Online Payment Processing

- Nonprofits accept payments through a secure online donation form which is connected to a payment processor where payment options are either credit card, debit card or ACH direct payment.
 - Security – Look for PCI Compliance, Fraud Protection & Encryption
- PayPal
 - It's the popular kid in school and it will keep you safe
 - Tied to a cell phone number; preferably not anyone's personal cell phone. In real life this has come back to haunt some well meaning booster parents who children have been out of high school for years. The IRS has their ways to examine income. Look at cost of a very cheap cell phone for your group to pass along in subsequent years. Similar to having a generic email address for your group
 - Venmo Charity Profile FAQ
 - <https://help.venmo.com/hc/en-us/articles/6678084998291-Charity-Profile-FAQ>
 - Yes, 501(c)(3)s and other charitable organizations can use Venmo to create a verified charity profile and receive donations. To do so, they must have a PayPal charity account and confirm their charity status on PayPal. Once verified, they can connect to Venmo from the PayPal App Center and create a profile. Using Paypal for nonprofits is a trusted way to go. It's well-established and offers detailed reports, but it also asks donors to create a profile before giving.
- Countless options... what is best?
 - Text-to-donate software, event ticketing software, mobile payments
 - ***Be certain that your account is not directly linked to an individual.***



Charitable Contributions

- **Charitable Contributions: Substantiation & Disclosure Requirements
(IRS Pub 1771)**
- A donor may not claim a deduction for any contribution of cash, a check, or other monetary gift made on or after Jan. 1, 2007, unless the donor maintains a record of the contribution in the form of either a bank record (such as a cancelled check) or a written communication from the charity (such as a receipt or a letter) showing the name of the charity, the date of the contribution, and the amount of the contribution.
- The written acknowledgment required to substantiate a charitable contribution of \$250 or more must contain the following information:
 - name of the organization;
 - amount of cash contribution;
 - description (but not value) of non-cash contribution;
 - statement that no goods or services were provided by the organization, if that is the case;
 - description and good faith estimate of the value of goods or services, if any, that organization provided in return for the contribution; and
 - statement that goods or services, if any, that the organization provided in return for the contribution consisted entirely of intangible religious benefits, if that was the case.
 - ***SAMPLE LETTER on your letterhead:***
 - ***“Thank you for your cash contribution of \$300 that (organization’s name) received on February 15, 2025. No goods or services were provided in exchange for your contribution.”***



Coaches and Booster Money

- **Coaches Should Not Handle Money**

- Coaches (who are inherently district employees) should not directly handle money, in particular fundraising money. Appointed Booster club member(s) should handle all cash and checks to protect both the coaches and the booster club.

- **Summer Camps**

- Many Booster groups run summer camps to raise funds and to develop interest in the sport/activity in the hopes that younger students will continue with the sport or activity as they progress throughout their school years.
- It is recommended that the Boosters “run” the camp, setting the fees, collecting the fees and generally oversee the operations of the camp. The Boosters may in fact agree in advance how to use a portion of the fees to pay the summer camp coach(es). It is not recommended that the coach gets 100% of the fees.
- **If the Boosters are ‘holding’ the camp, the Boosters are ‘holding’ the funds to be used at their discretion.**



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Suggested Expenditure Procedures

- Internal Controls
 - Dual Signatures
 - Monitor use of debit cards
 - **Reconcile bank accounts monthly, provide statements and reconciliations at board meetings**
 - Two persons should have bank access
 - Consider performing internal audit or yearly review if cost effective
 - Purchase surety bond
 - **FOLLOW YOUR OWN PROCEDURES!!**

Annual Scholarships

- It is possible to set up an annual scholarship using Booster funds.
- PROCEED WITH CAUTION! You want the process to stand up to the 'fairness' test. Is the Booster president's child typically getting the scholarship?
- Define the scholarship, the amount, the qualifications, and the rewarding committee carefully. Update bylaws to include your Scholarship.
- Take advantage of the district's Local Scholarship Program. On or about February 1st, high school guidance counselors give local scholarship information to students. Students have until March 1st to submit their applications. To learn more about the Local Scholarship Program, email Jasmine Montijo at montijo_jasmine@dublinschools.net

District Policy Information

Staff Gifts

- Book Policy Manual
- Section 3000 Professional Staff
- Title **STAFF GIFTS**
- Code po3214
- Status Active
- Adopted July 8, 1996
- Last Revised April 28, 2009

— 3214 - STAFF GIFTS

- The Board of Education considers the presentation of gifts to professional staff members by students and their parents as acceptable, as long as the gift is of **nominal value**.
- Professional staff members may accept gifts from students or parents.
- The Superintendent may approve acts of generosity to individual staff members in unusual situations. However, **at no time may a staff member accept compensation from any other source, other than the Board, for the performance of his/her official duties, any other act or service in his/her public capacity, for the general performance of the duties of his/her public employment, or as a supplement to his/her public compensation .**
- Upon the recommendation of the Superintendent, the Board shall consider, as appropriate, the presentation of appropriate gifts to retiring members of the staff who have rendered service for a period of time.
- Auditor of State Bulletin 2000-006, Ohio Ethics Commission Advisory Opinion 2008-01



District Policy

Employment of Personnel for Co-Curricular/Extra-Curricular Activities

- 3120.08 - **EMPLOYMENT OF PERSONNEL FOR CO-CURRICULAR/EXTRA-CURRICULAR ACTIVITIES** (revised 12/23)
- The Board of Education may employ professional staff for co-curricular/extra-curricular activities. However, the Board may find it necessary to employ, on a part-time basis, coaches or activity sponsors who are not members of the professional staff. Such part-time employees may be members of the District's classified staff or individuals from the community or nearby areas.
- The Board authorizes the Superintendent to recommend candidates for employment by the Board.
- Pursuant to R.C. 3319.303 and accompanying regulations, an individual who does not hold a valid educator license is required to obtain a Pupil Activity Permit issued by the State Board of Education to serve as a coach or activity sponsor, regardless of whether the activity involves athletics, regular physical activity, or any special health and safety considerations.
- To be employed by the Board, each coach or activity sponsor shall hold a valid Pupil Activity Program Permit as required by law, have any other necessary qualifications, have been properly interviewed, and shall sign an employment contract which includes the conditions of employment, compensation arrangements, and contract termination procedures. Such qualifications shall include completion of a sudden cardiac arrest training course approved by the Department of Health, in accordance with R.C. 3319.303. The qualifications shall also include completion of a student mental health training course approved by the Department of Mental Health and Addiction Services. The mental health training course may be combined with or part of another training course. Such training must be completed each time the individual applies for or renews a Pupil Activity Program Permit. An employee must submit a copy of an active Pupil Activity Program Permit to both the Treasurer/CFO and the Superintendent before the Board will pay any compensation.
- In accordance with Policy 3120, no staff member, coach, or activity sponsor employed in a position for which licensure or permit is required may be paid until evidence of such appropriate licensure or permit valid for the effective dates of such services has been received by the Superintendent and transmitted to the Treasurer.
- Personnel must also pass a background check performed by the Bureau of Criminal Identification and Investigation and the Federal Bureau of Investigation (see Policy 3121).
- The Board may renew the contract of any nonlicensed individual, currently employed by the Board for one (1) or more years, without first offering the position held by that individual to employees of the District who are licensed individuals or advertising the position as available to any qualified licensed individuals who are not currently employed by the Board unless otherwise prohibited by a collective bargaining agreement.
- **No individual employed by the Board for any co-curricular or extra-curricular activity may accept compensation from any third party or source, including, but not limited to booster, parent or other District support organizations for the performance of his/her official duties or as a supplement to his/her compensation from the Board.**
- **No individual serving as a volunteer for co-curricular/extra-curricular activities may accept compensation from any third party or source, including, but not limited to booster, parent or other District support organizations for the performance of his/her official duties as a volunteer on behalf of the Board.**



District Policy

Volunteers (Partial Policy stated here)

- **8120 – VOLUNTEERS**
- The Superintendent is to inform each volunteer that they:
 - A. are required to abide by all Board policies and District guidelines while on duty as a volunteer (including, but not limited to, the volunteer's obligation to keep confidential and not release or permit access to any and all student personally identifiable information to which they are exposed except as authorized by law);
 - B. will be covered under the District's liability policy but the District can not provide any type of health insurance to cover illness or accident incurred while serving as a volunteer, nor is the person eligible for workers' compensation;
 - C. will be asked to sign a form releasing the District of any obligation should the volunteer become ill or receive an injury as a result of their volunteer services;
 - D. **may not accept compensation from any third party or source including, but not limited to, booster, parent, or other District support organizations for the performance of their official duties as a volunteer on behalf of the Board.**



Apparel for All Coaches and Other Paid Staff Members

**Ohio Ethics Commission Advisory Opinion No. 2008-01 refers to paid staff.
District policy states the same is in effect for volunteer staff.**

This procedure is for Booster Groups wishing to donate items to coaches, e.g., jackets, rain gear, hats, jerseys.

- 1. Booster group obtains quote for items to be purchased.**
- 2. Booster group writes a donation check made payable to Dublin City Schools for items to be purchased and sends check and quote to Sondra Taylor – Accounts Receivable at Central Office.**
3. Request is reviewed at Central Office and the donation check is deposited in appropriate account (athletic or principal fund).
4. Reviewed request is returned to appropriate school department for order to be placed by DCS. This will be done prior to BOE approval to avoid delays in the ordering process. Any returned NSF funds are the responsibility of the affiliated department and/or school. Central Office sends the account number to be charged along with approval to place the order to the school for immediate order placement.
5. Donation is placed on the next BOE agenda for their acceptance and approval.



Frequently Asked Questions

1. When is it acceptable to compensate school district employees and/or Board approved school volunteers for the performance of his/her official duties or as a supplement to his/her compensation from the Board?

- A. It is **NEVER** appropriate per District Policy
- B. As long as it is at the end of the season
- C. If it is a gift card rather than money
- D. If the coach gets us into the post season
- E. If it is the coach's last season
- F. If it is equitable to all district employees



Frequently Asked Questions

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- D. If the coach gets us into the post season
- E. If it is the coach's last season
- F. If it is equitable to all district employees



FAQ - Compensation (Cont.)

Paragraph 6 of Policy 9211

- School district employees and Board-approved school volunteers may not be directly compensated in any manner by District Support Organizations
 - **Gift cards are considered to be compensation and therefore NOT to be given to district paid coaches and/or staff by district Support Groups**
- Ohio Ethics Advisory Opinion 2008-01

Frequently Asked Questions

2. What must my Support Group do to raise funds through BINGO?

- A. Have 501(c)(3) determination letter
- B. Obtain a state Bingo license and display it at the Bingo event
- C. Proof of two years of 501(c)(3) status
- D. None of the above
- E. All of the above

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Instant Bingo restrictions are similar. Proceed with caution.

Frequently Asked Questions

3. Is a Support Group Organization allowed to hold a raffle?

- Yes, no license is required
- If the entity conducting the raffle is not a 501(c)(3), then at least 50% of the net profit must be donated **back to the school district** or a charitable purpose described in ORC 2915.01(Z)

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Frequently Asked Questions

4. What are two forms of insurance mentioned by Policy 9211?

- A. Liability Insurance
- B. Life Insurance
- C. Dishonesty Bonding
- D. A & B
- E. A & C

Frequently Asked Questions

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- C. Dishonesty Bonding
- D. A & B

E. A & C



FAQ – Annual Filing to District

5. Per board policy what must be turned in to the district before October 31st?

- A. A copy of the support organization's Bylaws and any amendments.
- B. A current list of names, addresses, email addresses, phone numbers and titles of each officer of the organization.
- C. The organization's balance sheet, together with an accounting of the organization's income and expenses for the preceding fiscal year.
- D. Copies of State and Federal tax reports for the most recent year, as well as copies of any audit reports.
- E. Statement of Continued Existence (as appropriate)
- F. All of the above



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FAQ – EIN #'s

7. Can a Booster Group use the Districts EIN #?

- A. Yes
- B. No
- C. It Depends

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- B. No
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Support Organizations are legally separate entities and should not use the District's EIN

FAQ - Tax Exempt Status

8. All Support Organizations are Tax Exempt?

A. True

B. False

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A. True

B. False

Getting an EIN # from the IRS is only the first step in becoming tax exempt. Need to file with IRS to become 501(C)(3)

FAQ – Fundraising

9. Can we have a fundraising incentive to benefit individuals (e.g. offsetting individual booster fees through fundraising)?

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- **ABSOLUTELY NOT** – fundraising must be for the entire group, and not applied directly to an individual except in the case of a hardship scholarship
- Never use fundraising proceeds as direct offset to an individual's fees; doing so risks Tax Exempt Status
- Fundraising participation must be independent of student's participation on the team



DUBLIN
CITY SCHOOLS

Additional Resources

- IRS Resources
 - <http://www.irs.gov/> and www.stayexempt.org
- Ohio Ethic Commission
 - <http://www.ethics.ohio.gov/>
- Ohio Attorney General
 - <https://Charitable.OhioAGO.gov>
- Better Business Bureau and Charity Seal Program
 - www.give.org
- Ohio Association of Nonprofit Organizations & Standards of Excellence
 - www.oano.org

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Questions?



Thank You

We appreciate all that your groups do to support our students, their extra curricular programs, our staff and our buildings. We certainly would not be the Excellent District we are without your continued support.

Please feel free to contact us if you have additional questions throughout the School year.

