OLENTANGY SCHOOLS℠

OLENTANGY LOCALSCHOOL DISTRICT SUPPORT ORGANIZATIONS MANUAL

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DISCLAIMER: This handbook was developed by the district in consultation with legal counsel to assist parents, volunteers and district support organizations in understanding the laws, regulations, policies and guidelines that apply to support organization operations. Application of the general principles described may vary based on the specific facts and laws. Laws and regulations change periodically. This handbook does not constitute, nor is it a substitute for, competent legal or accounting advice. Individuals and groups that have questions regarding legal or financial compliance are encouraged to seek guidance from the relevant regulatory agencies or the advice of a legal or accounting professional.

INTRODUCTION

The Olentangy Local School District Board of Education is grateful for your willingness to serve as an officer or volunteer for your support organization. Together, we foster a positive, nurturing, and safe environment to inspire and support ongoing learning and the development of individuals as productive members of society. Olentangy Schools is a better place because of you and your organization's contributions.

Support organizations, including booster and parent organizations, function as separate legal entities from the Board of Education, though we have a shared mission to support our students. To support your organization and to reach a common understanding of each of our roles and responsibilities, the Board of Education has adopted policies and guidelines that apply to parent and booster organizations. Those policies and guidelines are included in this handbook for your reference. The district has developed this Handbook to have a consolidated resource for your organization to identify information about forming and maintaining a support organization, general operations and financial management of a support organization, and legal and regulatory information to assist you in your endeavors. **Please be advised, however, that this document does not constitute legal or tax advice from the district. Support organizations should always seek their own legal advice when necessary.**

As always, we are here to support you as you support our students. Should you have any questions or concerns, do not hesitate to contact us.

BOARD POLICIES AND GUIDELINES

Boards of Education enact policies and guidelines that set forth the district's operations. The Olentangy Schools current Board Policy manual may be found on the district's website. Most of the policies and guidelines relevant to support organizations are included in this manual for quick reference. **Each year the district formally approves and sanctions it's recognized district support organizations at its annual organization meeting. In order for support organizations to stay in good standing and to be formally recognized as a district support organization, the district asks it's support organizations to abide by the policies, procedures and practices outlined by this manual and Olentangy Schools board policies and guidelines.**

Board Policy 9211 – District Support Organizations

9211 - **DISTRICT SUPPORT ORGANIZATIONS**

The Board of Education appreciates the efforts of all organizations whose objectives are to enhance the educational experiences of District students, to help meet the educational needs of students, and/or provide extra educational benefits not provided for, at the time, by the Board.

District support organizations are defined as any non-profit entity, group, or other organization formed and operating for the purpose of supporting District programs.

Each support organization must maintain and provide proof of general liability insurance coverage. The Board shall offer the opportunity for any authorized school support entity to receive coverage under the District's liability insurance program to protect the entity against claims resulting from damage or injury resulting from

any act or omission of any school-support entity. The entity shall pay for such coverage upon written notification from the Treasurer.

Because of the connection between support organizations and the School District programs and students, and because of the common use of the School District name in connection with the organization's activities, the public perception may be that the organizations and their activities are school-sponsored and approved by the Board, notwithstanding the fact that such organizations are independent entities, are not agents of the Board, and are not under the control or authority of the Board. In order to prevent disruption to the District's educational programs and injury to the District's reputation by conduct and activities of a support organization which are inconsistent with the District's mission, only organizations formally recognized by the Board will be permitted to use the School District name, as well as any logos or other insignia or emblems associated with and used to identify the District and/or school-sponsored programs and activities.

The following rules and procedures shall govern the working relationships between the Board, administration, and any District support organization. The Board may revoke formal recognition of any support group that fails to comply with these rules:

A. School employees and Board-approved school volunteers may not be directly compensated in any manner by District support organizations.

   Additionally, administrators and Board members will not manage or have access to District support organization funds or serve as a voting member or officer of the organization. Other district employees will not manage or have access to District support organization funds or serve as a voting member or officer for any support organization that is directly related to the public official's duties, or directly benefits the public official in their official capacity. The following are illustrative examples of what would be considered scenarios where public employees would be prohibited from serving as a voting member or officer: a coach serving as a voting member or officer of an athletic booster club, a building secretary or teacher serving as a voting member or officer of the PTO that supports the elementary school where that staff member works; a music teacher serving as a voting member or officer of the music booster club for that staff member's school; etc.

B. In addition to parents, membership should be made available to District staff and members of the community.

C. Each District support organization shall work in cooperation with the Principal and other staff members and shall abide by the policies of the Board.

D. It shall be the responsibility of each District support organization to monitor its activities to assure compliance with Board Policy.

E. The organization shall permit the Board to review all financial books and documentation upon request, and shall conduct a financial audit upon request of the Board. In addition, organizations must produce the following documents to the Superintendent and/or Treasurer upon request:

   1. A determination letter from the Internal Revenue Service that verifies the organization is a tax-exempt organization in good standing as described in Section 501(c)(3) of the Internal Revenue Code (if applicable).

2. A copy of the Articles of Incorporation or amended Articles of Incorporation on file with the Ohio Secretary of State (if applicable).

3. A copy of any filing with the Ohio Attorney General (if applicable).

4. A copy of the support organization's Bylaws and any amendments.

5. A current list of names, addresses, and titles of each officer of the organization. No administrative employee of the School District may be an officer of the booster organization in order for the organization to obtain Board recognition.

6. A description of the projects or activities the organization intends to undertake during the ensuing school year and the objective and goals of such projects or activities.

7. The organization's balance sheet, together with an accounting of the organization's income and expenses for the preceding calendar year.

8. Copies of State and Federal tax reports for the most recent year, as well as copies of any audit reports.

F. Each District support organization shall file annual reports with the Ohio Attorney General's Office (O.R.C 109.31 and O.R.C 1716.02).

G. Each District support organization shall require its president and treasurer to complete training requirements provided by the Ohio Attorney General Charitable University, and to maintain Charitable University certification with the Ohio Attorney General at all times while serving in the roles of president and treasurer.

H. Each District support organization is encouraged to set goals that are consistent with those of the particular programs, activities, or sports being supported as articulated by the coach/advisor and/or athletic director of such program, activity, or sport, to avoid duplication of effort and to maximize the benefit to the organization or group.

I. The activities of District support organizations shall not involve the use of public funds and the District shall not assume responsibility for any purchases made on behalf of any support organization governed by this policy. The School District tax identification number shall not be used for District support organization purchases.

J. The time, date, purpose, location, and conduct of all fund-raisers on District property shall have prior approval of the administration. District support organizations are encouraged to communicate their preferred activity dates to the administration as soon as possible as consideration for dates and facilities will be given on a first come, first served basis.

K. Each District support organization must abide by the policies and guidelines established for the use of District facilities and grounds. Projects that require any modification or alteration to District property must be pre-approved by the Superintendent.

L. All food items and beverages available for sale to students that will be consumed on the school campus (any area of property under the jurisdiction of the school that is accessible to students during the school day) during the school day (the period from the midnight before, to thirty (30) minutes after the end of the official school day) as fund-raisers, including items sold by student clubs and organizations, parent groups, or booster clubs, shall comply with the current USDA Dietary Guidelines for Americans and the USDA Smart Snacks in School nutrition standards. Fund-raisers also include giving away goods or services, but suggesting a monetary donation. All activities must be approved by the Principal, in advance. If approved, fund-raisers that involve the sale of food items or beverages to students on campus must be consistent with regulations established in Policy 8550, Competitive Food Sales.

M. Proceeds from District support organization fund-raisers shall not be commingled with a student activity or other Board accounts. Board employees who commingle such proceeds with a student activity or other Board account shall be subject to discipline.

N. The Superintendent shall implement administrative guidelines that require each District support organization's fund-raising activities be in compliance with Board policies and that the funds generated by such fund-raising activities and donated to the District are used for school-related projects that have the approval of the Superintendent and Principal.

O. District support organizations are encouraged to obtain 501(c)(3) status so that community members may properly take tax deductions for donations to the organization.

P. Donations from District support organizations must be made in accordance with Board Policy 7230 - Gifts, Grants, and Bequests and any accompanying guidelines. Donations shall become the property of the Board and used in a manner determined by the Board, in accordance with its policies and administrative guidelines.

Revised T.C. 7/17/24

Guideline 9211 – District Support Organizations

In accordance with Board policy, all District-support organizations, including parent associations, booster clubs and the like, are to abide by the following guidelines.

A. Bylaws of the organization clearly state:

1. the purpose of the organization which must be to benefit the students of the district;

2. the name of the organization;

3. the procedure for the election of officers and the length of terms;

4. provisions for student and staff involvement which are to include that a District administrator or faculty member is included on the organization's advisory board and that any student or staff involvement in the conduct of the organization's activities is subject to the approval of the Superintendent.

B. Each organization will, by no later than September 1st of each year, submit its plan for any and all fund-raising activities to include the following:

1. the purpose of each fund-raising activity
2. the fund-raising procedure
3. the bookkeeping procedure that will be used
4. designation of a fiscal officer for the organization who will be responsible for the accounting of funds
5. assurance that none of the proceeds from a fund-raiser are commingled with a student activity account
6. agreement that none of the activities involve the use of public funds
7. a guarantee that funds will be used in ways that are consistent with the purpose of the organization and that at least seventy percent (70%) of all collected funds will be spent on student activities connected with the district
8. agreement that any purchases made by the organization are not represented as District expenditures and do not use identification numbers of the district such as tax I.D. numbers, purchase order numbers, sales tax exemption forms, and the like

C. Each organization agrees that any donations made to the district shall be done in accordance with Board Policy 7230 and the accompanying guidelines.

D. Each organization agrees to abide by the policies and guidelines established for the use of District facilities and grounds. (See Form 9211 F1)

Adopted: February 1, 2015

SUPPORT ORGANIZATION FORMATION

Organization Type

Nonprofit organizations may be created using a variety of corporate structures, such as an unincorporated association, a limited liability company, a charitable trust, or a non-profit corporation. Organizations should seek legal and accounting advice regarding the best corporate structure in light of the organization's purpose and goals. Nonprofit corporations are the most common organization type.

Nonprofit corporations

A nonprofit corporation is defined in Ohio law as a corporation formed for other than pecuniary gain or profit, and whose net earnings are not distributable to its members, directors, officers, or other private persons.

Corporate filing with the Ohio Secretary of State

Nonprofit corporations are required to file their Articles of Incorporation with the Ohio Secretary of State. A Statement of Continued Existence must be filed every 5 years. The Ohio Secretary of State's website has a section devoted to Businesses operating in the state of Ohio. This page contains links showing the user how to Start, Maintain or Dissolve a Business; File Business Filings online; and the Forms and Fees associated with Business filings, to name just a few services available. Additionally, the Ohio Secretary of State's Frequently Asked Questions page is very helpful for Ohio businesses entities.

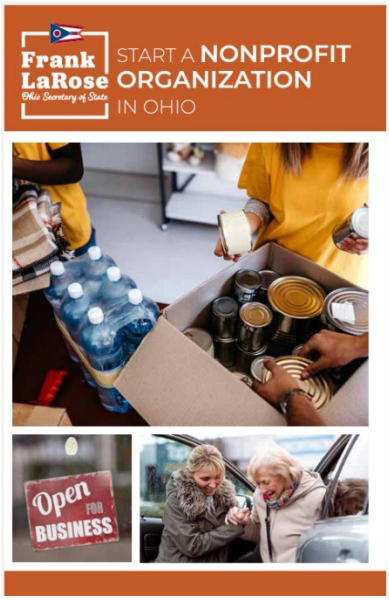
Statutory Agent

All business entities are required to appoint and maintain a statutory agent. A statutory agent will be served all legal documents regarding your business entity and is responsible for sharing this information with you. As such, the agent should be chosen carefully.

Ohio Secretary of State – Starting a Nonprofit Guide

Additional information regarding starting a nonprofit is available from the Ohio Secretary of State's office:

https://www.ohiosos.gov/globalassets/publications/busserv/nonprofit.pdf



CHARITABLE REGISTRATION

Most charities are required to register with the Ohio Attorney General's Office ("AGO") and most organizations are required to file annual reports using the AGO's online registration system.

Registering a Charity

Charities register by creating an account on the OAG's online registration system. More information on how to register is available at the OAG Charitable Webinars Charitable Registration System page.

The webinars on this page provide step-by-step instructions on how to use the Charitable Registration System for filing annual reports as required by Ohio Trust Act and/or the Ohio Charitable Organization Act.

Annual Reports

The annual filings are due on the 15th day of the fifth month following the close of a fiscal year. For example, if a group's fiscal year ends Dec. 31, the filing is due on May 15. The OAG office does not grant extensions but abides by extensions granted by the IRS. If an organization has requested and received an IRS extension, the Ohio filing will be due on the same date as the IRS deadline. For organizations planning to solicit within the state, the registration process must be completed prior to soliciting gifts. For new organizations based in Ohio, registration is required within six months of the creation of the trust and prior to soliciting. Appendix A includes a list of the annual report questions that may help in preparing to file the annual report.

Public Access to Information

Members of the public can review the OAG's website to research charitable organizations, including compliance with Ohio's Charitable Registration requirements. Some financial information about the organization is also available through the website.

TIP: The Ohio Attorney General recommends at least three people from your organization create user accounts, so that multiple people are receiving important notices. You can also set up a universal email address for your support group that is used for important correspondence and accessible by multiple people.

TAX OBLIGATIONS

501(c)(3) Tax Exemption

Organizations that intend to engage in charitable fundraising benefit from seeking tax exemption from the Internal Revenue Service (IRS). Obtaining tax exempt status allows for donations to the organization to be tax deductible for individual donors and exempts the organization from income tax. Without a letter of determination from the IRS, donations are not tax deductible. Tax exemption is a privilege that comes with certain responsibilities, including transparency, recordkeeping and reporting, and using funds for a specific charitable purpose.

From IRS.Gov:

> To be tax-exempt under section 501(c)(3) of the Internal Revenue Code, an organization must be organized and operated exclusively for exempt purposes set forth in section 501(c)(3), and none of its earnings may inure to any private shareholder or individual addition, it may not be an action organization, i.e., it may not attempt to influence legislation as a substantial part of its activities and it may not participate in any campaign activity for or against political candidates.
>
> Organizations described in section 501(c)(3) are commonly referred to as **charitable organizations**. Organizations described in section 501(c)(3), other than testing for public safety organizations, are eligible to receive tax-deductible contributions in accordance with Code section 170.
>
> The organization must not be organized or operated for the benefit of private interests, and no part of a section 501(c)(3) organization's net earnings may inure to the benefit of any private shareholder or

individual. If the organization engages in an excess benefit transaction with a person having substantial influence over the organization, an excise tax may be imposed on the person and any organization managers agreeing to the transaction.

District support organizations are required to obtain 501(c)(3) status so that community members may properly take tax deductions for donations to the organization.

Tax exemption applications and additional information are available on the IRS website at IRS.gov.

Tax-exempt organizations may also research whether they are in 'good standing' with the IRS using the IRS Tax Exempt Organization Search Tool. To be able to accept tax-deductible contributions from donors, tax-exempt organizations must be on the Publication 78 Data List. Further, the tax-exempt booster organization will want to see that its Deductibility Code is PC, which stands for Public Charity. Booster organizations may also review their IRS-issued Determination Letters, which verify their tax-exempt status. The Tax-Exempt Organization Search Tool can also be used to see past filings of either form 990, 990EZ or the 990-N (e-postcard), which are the various annual tax filings that all tax-exempt entities must file (see Annual Returns below).

Obtaining an Employer Identification Number

Organizations must obtain their own unique employer identification number (EIN) from the IRS. This number is similar to a social security number and allows an entity to open a bank account and perform other necessary financial tasks. **Support or booster organizations may not use the district's EIN.**

To obtain an EIN, the organization must complete an *Application for Employer Identification Number* (IRS Form SS-4) or complete the application online using the EIN Assistant. There is no fee for this filing.

Annual Returns

In general, exempt organizations are required to file annual returns, although there are exceptions. If an organization does not file a required return or files late, the IRS may assess penalties. In addition, if an organization does not file as required for three consecutive years, it automatically loses its tax-exempt status.

The following chart explains what form must be filed depending on the organization's financial activity:

Status	Form to File	Instructions
Gross receipts normally ≤ $50,000 **Note:** Organizations eligible to file the **e-Postcard** may choose to file a full return	990-N	User Guide for Form 990-N PDF
Gross receipts < $200,000, and Total assets < $500,000	990-EZ PDF or 990 PDF	Instructions PDF

Gross receipts ≥ $200,000, or Total assets ≥ $500,000	990 PDF	Instructions PDF
Private foundation - regardless of financial status	990-PF PDF	Instructions PDF

Federal Forms 1099 and W-9

IRS guidelines require that all payments for services in excess of $600.00 made to an individual in any calendar year be reported on a Form 1099 on an annual basis. Most payments for services performed by someone who is not an employee will be documented to the IRS via IRS Form 1099-NEC. The 1099-NEC must be supplied to all qualifying vendors by January 31st of the calendar year after the calendar year in which services were performed. To properly document the taxpayer ID for any vendor, booster or support organizations should also require that a Form W-9 is secured from the provider of services at the time of service.

OHIO ATTORNEY GENERAL'S GUIDE FOR CHARITY BOARD MEMBERS

A Board's Legal Duties

Trustees and directors of charitable organizations have fiduciary obligations to ensure that the mission of the organization is honored and that the group's resources are used wisely in support of that purpose.

The Ohio Attorney General's Office has the duty to ensure that the interests of those who benefit from the charity's work are protected. In fact, this is one of the oldest duties of attorneys general, dating back centuries in common-law tradition. Statutory provisions expand on that authority.

The duties of trustees are also long-standing. Statutory provisions spell out those responsibilities in the Ohio nonprofit corporation code provisions (Ohio Revised Code Section 1702). For organizations that have sought and received tax-exempt status from the Internal Revenue Service, there also are federal requirements pertaining to board members' fiduciary duties.

The responsibilities center on paying attention, being good stewards and acting in the best interest of the organization. Board members are guardians of the trust, serving on behalf of the community, regardless of personal interests. These duties apply whether or not the group is formally incorporated. They apply whenever an organization presents itself to the public as honoring or advancing a charitable cause. Trustees have the same obligations to the organization whether the group's budget is $100 or $100 million.

Board members bring new ideas into organizations, provide oversight and guidance on mission and objectives, and help a successful group remain relevant and healthy. The lack of an active and engaged board can doom a nonprofit organization.

Failure to follow through on the legal duties of board membership can be devastating for a charitable organization. Board members who shirk their responsibilities, particularly if their action or inaction benefited them, could face civil or criminal penalties.

The fiduciary obligations of board members fall under four specific legal duties:

- Duty of care
- Duty of loyalty

- Duty of compliance
- Duty to maintain accounts

Duty of Care

A trustee has a responsibility to be active in the charity's affairs. At a minimum, that means attending and participating in board and committee meetings. Additionally, board members should stay informed about organizational operations to ensure that staff members follow the board's policies. Trustees should make good-faith efforts to establish organizational policies and revisit them regularly to review how well they are working. Board members should conduct themselves with the level of care, skill and diligence exercised by prudent people in the handling of their own affairs. Board members who know the facts, analyze the probable result of their actions, exercise sound judgment and keep reasonable records fulfill their duty of care. Those who regularly miss meetings, are inactive or fail to conduct adequate research before making decisions do not.

Trustees or board members should:

- Prepare for board meetings by reading and reviewing reports, minutes and other materials distributed for the meeting.
- Attend board and committee meetings and record all actions taken or decisions made.
- Ask questions and obtain the information necessary to make informed decisions.
- Review the performance of the charity's executive director or chief executive officer.
- Exercise independent judgment; do not blindly follow the staff's requests.
- Oversee the executive director and ensure that the charity's purposes are fulfilled efficiently and follow sound business standards.

Duty of Loyalty

The duty of loyalty requires that the interest of the charity and its objectives take precedence over a board member's personal interests or those of family or friends. Trustees or board members always must act fairly and in the best interest of the organization without concern for their own interests.

Trustees or board members should:

- Establish a written policy for dealing with conflict-of-interest situations.
- These should include procedures for written disclosures from board members concerning business dealings with the charity or those seeking to do business with the charity.
- Not engage in any transaction that hurts the charity or in any activities that compete with the interests of the charity or result in any personal advantages based on the charity's business dealings.
- Use caution when entering into any business relationship between the organization and a board member.
- Avoid this scenario entirely unless the board determines that the transaction is in the best interest of the charity.
- Establish and comply with a written policy for disclosing conflicts of interest, appearances of impropriety and business dealings involving board members.
- Disclose any financial interest and abstain from discussions and votes on transactions when the charity proposes to enter into a business relationship in which a board member holds an interest.
- Avoid diverting opportunities available to the charity for personal gain.

Duty of Compliance

Board members have a duty to be faithful to the organization's purpose and mission. They also must adhere to the organization's governing documents and to laws and regulations that relate to the charity and its operations.

Trustees or board members should:

- Understand the charity's articles of incorporation, constitution, bylaws, codes of conduct, codes of ethics and any other governing documents.
- Be familiar with state and federal laws relating to nonprofit entities, fundraising and tax related issues as well as legal issues connected with the organization's charitable purposes and operations.
- Comply with state and federal registration and reporting requirements, including filings with the Ohio Attorney General's Office, the Ohio Secretary of State's Office and the Internal Revenue Service.

Organizations can complete their filing requirements with the Ohio Attorney General's Office online at www.OhioAttorneyGeneral.gov/ Nonprofits. Additional information about the various requirements is available online or by calling 800-282-0515.

Duty to Manage Accounts

Board members are responsible for the charity's financial stability and accountability. They accomplish this primarily by establishing procedures to help the organization operate in a fiscally responsible manner.

Trustees or board members should:

- Develop policies and procedures that protect the organization's business interests and operations.
- Develop annual budgets that provide clear direction for all organizational spending. The budget should be a blueprint of the board's program plans and should be routinely monitored, tracked throughout the year and revised as necessary.
- Ensure maintenance of accurate records of all income, expenditures, transactions and activities throughout the year — for the board and in all organizational operations.
- Establish appropriate internal accounting systems, including checks and balances, so one staff member or volunteer does not have total control over finances and so theft and improper spending can be identified quickly.
- Prudently invest and reinvest assets.
- Develop fundraising goals and policies and assist the organization in acquiring resources for its programs.
- Make certain that fundraising appeals are presented honestly and fairly by monitoring the performance of fundraising professionals and volunteers.
- Insist on the best value for goods and services through comparisons and an informed bidding process.
- Ensure that board minutes are kept to indicate board approval of expenditures and investments and to show that informed discussions were held before approval of such transactions.

Consequences for Violating Fiduciary Responsibility

Trustees can be held individually responsible for breaches of fiduciary standards within a charity. For example, if charitable assets are sold at less than their fair market value, trustees might be held accountable for any shortages. Transactions involving conflicts of interest can also result in fiscal penalties. Sometimes criminal fraud charges can result when board members and key staff members ignore their charitable

obligations and personally profit from assets that should be used for community purposes. Service on a charity's board requires being a responsible steward of its funds. Donors and the public place their trust in board members, and regulators are watching. Even when funds are not being diverted from a charity, the public can lose faith in an organization that does not appear accountable.

How to Keep a Board Strong

➢ Ensure Diversity in Board Membership
Members should look for ways to recruit community representatives who have an interest in the charity's mission and represent diverse viewpoints or skill sets.

➢ Set Term Limits
Consider term limits and rotation off the board or to other assignments as ways to avoid stagnation, tunnel vision and the perception that the board is merely an insiders' club.

➢ Set a Schedule to Review Operations
Many groups orient new board members by reviewing governing documents, budgets, programs and policies. Some do annual assessments of how the board is operating and whether the group is adequately addressing all necessary issues.

➢ Develop a Strategic Plan
Boards might choose to engage in strategic planning to analyze the organization's strengths, weaknesses, opportunities and threats. This analysis can often uncover areas for improvement and help focus the board's policy-setting responsibilities.

Training and Resources

Training opportunities for members of charity boards are routinely provided by many organizations, including the Ohio Attorney General's Office. Many books and websites address board governance and administration.

- Leaders and organizations interested in sponsoring community training sessions on responsibilities of nonprofit board members can contact the Ohio Attorney General's Help Center at 800-282-0515 or email CharitableLaw@OhioAttorneyGeneral.gov. Other materials that relate to nonprofit governance and operations are available on the Ohio Attorney General's website.
- The Ohio Association of Nonprofit Organizations (www.oano.org) is a statewide group that addresses nonprofit issues and provides training and resources throughout the state. Philanthropy Ohio provides training and resources for foundations and the organized philanthropic community at www.philanthropyohio.org.
- The Internal Revenue Service website has a section (www.irs.gov/ charities) dedicated to nonprofit governance issues. In addition to addressing fiscal issues, the site includes helpful information on the life cycle of nonprofit organizations and their administrative challenges. Web-based training on board issues is available through the IRS Stay Exempt resources on its website.
- Several online resources address nonprofit governance. BoardSource (www.boardsource.org) has numerous publications and model policies specific to charity board matters. The Ohio Secretary of State's Office provides information about incorporation processes for nonprofit organizations at www.sos.state.oh.us.
- There are no universally accepted standards on the operation or performance of nonprofit organizations, but several watchdog organizations evaluate nonprofits or issue voluntary standards. The standards represent best practices within the nonprofit sector and might provide helpful guidance for board members.

Groups with model standards

Better Business Bureau's Wise Giving Alliance www.bbb.org/us/charity

Charity Watch (formerly the American Institute of Philanthropy)
www.charitywatch.org

Charity Navigator
www.charitynavigator.org

Ohio Association of Nonprofit Organizations www.oano.org

OPERATIONS MANAGEMENT

Bylaws

Each organization should have bylaws that describe how the organization operates.

Officers

The officers of the organization function as its administration. Typically the organization will elect a President, Vice President, Treasurer, and a Secretary, depending on the officers set forth in the organization's bylaws. Committees are also formed for various purposes such as budget preparation. These are made up of a mixture of officers and other members as decided upon by the bylaws or by agreement of the members.

Each officer is legally obligated to be prudent and reasonable in conducting organization business to help preserve and protect the organization. They may be required to prove that a transaction is fair, reasonable and in the best interest of the organization. Below are descriptions of the typical officers and their typical responsibilities.

President

Typically, the president of an organization is an individual who has previously been active in the organization. The major duties include, but are not limited to, the following:

- Preside at all meetings of the organization;
- Regularly meet with the district's staff regarding booster activities;
- Resolve problems in the membership;
- Regularly meet with the treasurer of the organization to review the organization's financial position;
- Select an officer as the designee to receive bank statements through the mail at their home address. This individual shall not be a signer on the account. Upon receipt, the designee should review the activity on the bank statement and canceled checks for reasonableness. This provides an independent review by an individual not associated with disbursement activity.
- Schedule annual audit of records or request an audit if the need should arise during the year;
- Perform any other specific duties as outlined in the bylaws of the organization.

Vice President

The vice-president acts as the president's representative in his/her absence. They must remain familiar with the organization. The major duties include, but are not limited to, the following:

- Preside at meetings in the absence or inability of the president to serve;
- Perform administrative functions delegated by the president;
- Perform other specific duties as outlined in the bylaws of the organization.

Secretary

The secretary is responsible for keeping accurate records of the proceedings of the organization and reporting to the membership. The secretary must ensure the accuracy of the minutes of the meetings, and have a thorough knowledge of parliamentary law and the organization's bylaws.
The major duties include, but are not limited to, the following:

- Report on any recommendations made by the Executive Committee;
- Maintain the records of the minutes, approved bylaws and any standing committee rules, current membership and committee listing;
- Record all business transacted at each meeting of the organization as well as meetings of any executive board meetings;
- Maintain records of attendance of each member;
- Conduct and report on all correspondence on behalf of the organization;
- Other specific duties as outlined in the bylaws of the organization.

Treasurer

The Treasurer is the authorized custodian, elected by the members, to have charge of the funds of the organization. Every dollar that comes into the organization must, at some time, pass through the hands of the Treasurer. The Treasurer does more than deposit monies and write checks. Being the Treasurer requires that you are diligent and knowledgeable of your organization's financial status and conscientious in ensuring that all money is received and spent within the rules set by your bylaws and budget.

The primary duties of the Treasurer may entail:

- Serve as chairperson of the Budget and Finance Committee if one is formed;
- Prepare the annual budget (with the aid of the Executive Committee);
- Establish accounting procedures and determine which forms to use to facilitate record keeping;
- Issue a receipt for all monies received and deposit said amounts;
- Disburse funds as authorized by the President or other Executive Committee member in accordance with the approved budget;
- Co-sign all checks;
- Maintain an accurate and detailed account of all monies received and disbursed;
- Promptly deposit all funds into the organization's bank account;
- Reconcile all bank statements as received and resolve any discrepancies with the bank immediately;
- Present a current financial report including bank statements, bank reconciliations, and financial statements to the Executive Committee within thirty days of the previous month end. Copies should be available for review by the general membership if requested;
- File annual IRS form 990 in a timely manner as required;
- Submit records to the audit committee appointed upon request or at the end of the year;
- Other specific duties as outlined in the by-laws of the organization;

- Turn over all financial records to the new Treasurer.

Executive Committee or Board

Of particular fiduciary interest in the bylaws is the role of the Executive Committee. It is the Executive Committee's responsibility to approve all disbursements as presented by the Treasurer. The Executive Committee is made up of all members of the organization's officers *i.e.*, the President, Vice President, Treasurer, and Secretary.

Members of the Executive Committee of the organization have the responsibility to ensure the organization's procedures and operating practices are fiscally, financially and legally sound. As a member of the Executive Committee, each individual is required to assure the organization's membership that the organization is operating in conformance with all the rules, regulations, laws, ordinances and statutes that govern the organization.

The following items should be established and or reviewed by the Executive Committee:

- Only active members in good standing should be permitted to hold office or vote upon any matter of business of the organization:
- Employees of the School District should not serve in a financial capacity of a booster or other parent organization. Financial capacity includes holding an office, fund-raising chairperson, or serving as a check signer.
- An Annual Budget has been developed, adopted, approved and documented.
- The Treasurer handles all monies received.
- A blank check is never signed.
- All checks are required to have two signatures.
- Funds are always deposited into the authorized bank account.
- Funds are always kept separate from personal funds or school funds.
- Two people count money and provide the Treasurer with a signed proceeds receipt.
- Sales slips, receipts or invoices are maintained to document each expenditure.
- A Check Request Form is required to receive reimbursement.
- The monthly bank statement is reconciled immediately by the Treasurer.
- The monthly bank statement is reviewed and initialed by the President.
- A year-end financial report is completed by the Treasurer and presented to the Executive Committee annually.
- An annual audit is conducted and presented to the executive committee.

Maintaining Corporate Records

Suggestions for Corporate Records to Keep

- ☐ IRS Tax Exemption Determination Letter
- ☐ Articles of Incorporation
- ☐ Bylaws
- ☐ EIN
- ☐ Banking documents, statements, signature cards
- ☐ Meeting minutes
- ☐ Official documents (tax returns, annual audits, adopted policies, mission statement, membership directory)

District support organizations often have frequent turnover in officers and board members due to students aging out of activities and the demands on volunteers' time. To aid the organization in succession planning, a corporate book can be maintained so that all the organization's important documents are in one place and easily transferrable to the next leadership team.

Meetings and Minutes

Boards of organizations should meet as frequently as set forth in the Board's bylaws. Minutes of the meetings should be kept and shared with members of the organization.

Committees

Committees should be created, consistent with the Board's bylaws. Some common standing committees:

- Fundraising Committee
- Nominating Committee
- Audit Committee
- Budget Committee

Member Conduct

Parents and organization members are expected to follow the same standards of conduct as district employees when chaperoning, sponsoring or attending student activities, including all rules in the student handbook.

Each individual student's or group of students' participation will be determined by the sponsor and the principal and not by the organization or any member(s). Participation is a privilege, not a right, and will be based on a proven record of good conduct and dependability. Lack of such demonstrated behavior by anyone may be grounds for disapproval for participation and travel.

All student activities, parties, meetings, travel, or other gatherings in the name of the school organization or school support organization are only to occur only with the prior authorization of the school support organization's board, and in conjunction with the input or cooperation of the principal or athletic director of the building.

School employee and student planning and preparation for activities supported by the school support organization should occur outside the school day, or as approved by the school administration.

Participation in any activity or travel associated with booster activities is a privilege, not a right, for all involved. All student and employee travel will be under the auspices of the school and all participants will be approved by the sponsor and school administration.

No cash will be given to any school employee to use at his or her discretion. The purchase or consumption of alcoholic beverages while on school property or in the presence of students is specifically prohibited.

Copyright and Trademark

The Board of Education owns any intellectual property developed by the Board or its employees. This includes mascots, emblems, slogans and logos. Support organizations recognized by the Board of Education have the right to use this intellectual property, but we ask that the use of this property is done in a tasteful and positive manner.

FINANCIAL MANAGEMENT

Guidelines for Sound Financial Management

- Save records for at least three years. (Minutes, financial statements, budgets, bank statements, check request forms, receipt register, check register, returned checks, original receipts).
- Always pay with a check or credit card with paper documentation.
- Always have a receipt and a check request form for reimbursements.
- Have the bank statement addressed to the President or other Executive Committee member. This officer should look over the statement, initial it and give it to the Treasurer.
- Have at least 2 officers established online banking account access
- Meet with the outgoing Treasurer to go over the books.
- Raise money for a purpose and spend it for that purpose.
- Prepare a financial statement for each executive committee member and general meeting.
- Have books audited at close of fiscal year by an auditor or an audit committee.
- Use funds wisely. Remember that all persons signing on an organization bank account are potentially liable for the use or misuse of those funds.
- Deposit all funds within 24 hours.
- Never hand out a blank check with signatures.
- Never have petty cash. (This does not include change in a cash box needed for a fund-raising event.)
- Don’t compete with other support organizations in your area on fund raising projects.
- Don’t accept financial records without having them audited.
- Don’t deposit organization funds in a personal account.
- Don’t take organization funds home overnight.
- Don’t commingle funds.

Budget Preparation

The budget, as adopted by the membership of the organization, serves as a financial guide for the year. The budget should cover the fiscal year beginning July 1st through June 30th, to coincide with the school’s fiscal year. One of the duties of the Executive Committee is to prepare, and submit for adoption, a budget for the succeeding year.

The actual work involved in preparing a budget will be done by the budget committee. The members of the budget committee could be the President, Treasurer and other executive committee members or members from the general membership either elected or appointed by the President. This committee, under the chairmanship of the Treasurer, prepares a proposed budget and suggested plans for raising the necessary funds to the Executive Committee for approval. Once the budget is approved by the Executive Committee, it should be presented to the general membership for adoption at the first general meeting.

Suggested procedures to follow in building a budget are:

- Prior to the new fiscal year, meet with the Board of Directors to review or decide upon the goals of your School Support Organization. Decide which programs, projects and activities the club would like to undertake to achieve these goals.
- Determine the cost and possible revenue for each of the programs, projects and activities.
- Study past financial records to help determine costs and revenue.
- Use a Proposed Budget Worksheet to help create the budget for the new fiscal year. While Support Organization may use any reasonable budget template for this purpose, PTO Today provides multiple samples and templates on its website.
- Obtain approval of the budget from the Board of Directors by July 30th of each year.
- Obtain approval of the budget from the organization's members at the first general meeting of the new fiscal year.

Amending the Budget

Because the budget is an estimate or approximation of the plan for the year, it may become necessary to change or amend the budget. As the organization raises funds for events or projects, proposed expenditures may increase or decrease because of varying factors in the community or environment in general. The budget should therefore be flexible enough to meet these changing factors.

When the expected cost of an event is greater than planned for, the Executive Committee should review closely the reasons for the additional cost. If it is agreed that the organization should proceed, the Treasurer should update the actual expenditures amount in the budget worksheet. When there are substantial changes in the expenses or revenue, the budget should be amended by a vote of the organization members and documented in the minutes. This will help avoid overspending that could jeopardize other events or projects.

Budget Vs. Actual Comparison

At least annually, the Treasurer of the organization may want to prepare a Budget vs. Actual Comparison report. Differences should be noted and taken into account when preparing future budgets. This should be reviewed by the Executive Committee and periodically presented to the club membership.

Revenue Recommendations

Receipting Procedures

All cash collections received by the organizations for fees, dues, fund raising, etc. should be deposited at the bank or other depository within 24 hours of receipt. All funds should be supported by some type of record documenting the source and amount of funds (tabulation of monies collected form, cash receipt form, ticket sales record, etc.). Such documentation should be readily available for audit purposes.

Bank deposits should be prepared as follows to ensure the integrity of financial reporting:

- Separate all currency and coins by denomination and carefully count and record it in the appropriate section of the bank deposit form.

- Checks should be listed individually on the deposit slip. In lieu of listing all the checks on the deposit slip, a separate listing of checks may be maintained and kept with the deposit support.
- Total the deposit slip.
- Tally the pre-numbered cash receipts and make certain that this total matches the deposit total.
- Attach the cash receipt verification with a copy of the deposit slip and file in date order.
- For large deposits, have another individual independently count the currency only (not the coins or checks) and verify that the currency has been correctly recorded on the deposit slip.
- Both individuals should initial the deposit slip next to the currency amount on the deposit slip. Seal the deposit in a deposit bag in the presence of the second individual. This is called dual control and places the organization in a better position to challenge any claim that the bank may make that the currency received was not correct.

Receipt Journal

All receipts and corresponding deposits should be recorded in the receipt journal. Normally the Event Proceeds form will serve as the backup for all fund raisers. When cash is involved, it is the Treasurer's responsibility to ensure adequate controls are in place. The Treasurer at the end of the month should total the categories for all pages. These totals will be used in the monthly Treasurer's Report.

Expenditures Recommendations

At the outset of the school year, a budget of anticipated expenditures should be developed. Prior to a disbursement, the request to expend funds should be compared with the budgeted expenditures. Disbursements outside the scope of the budget or line items that exceed the approved budget should require a vote by the general membership. The following are organization expenditure processing guidelines.

- A disbursement voucher should be completed for all expenditures regardless of the amount.
- The appropriate supporting documentation (invoices, receipts) should then be attached to the disbursement form and filed in check number order. At no time should a check be issued without the appropriate supporting documentation.
- The organization should provide vendors with a valid signed exemption certificate when claiming state sales tax exempt status. Exemption certificates do not require tax identification numbers to be valid nor is the vendor required by law to honor the exemption. The district's exemption status may not be utilized by parent, booster, patron, or alumni organizations to secure exemption from sales and excise taxes. Organizations must apply for their own exemption.
- Individual members of the athletic team, band, etc., may not claim exemption from the sales tax on the meals they purchase while on a school authorized trip.
- Payments to District employees are not permitted uses of organization funds.

Expenditure Journal

All disbursement activity should be recorded in the expenditure journal. As checks are written they should be recorded immediately. There can be a separate page for each month or multiple months can be recorded on one page. The Treasurer at the end of the month should total the categories for all pages. This information will be used in the monthly Treasurer's Report.

Bank Reconciliation Recommendations

Upon receipt of the monthly bank statement, the balance indicated on the statement should be reconciled to the bank account balance in the general ledger as of the last day of the month. The reconciliation should be completed within 30 days of the date of the bank statement.

The following items are needed for reconciliation:

- Bank reconciliation form;
- Prior month's bank reconciliation;
- Bank statement;
- Cash Journal;
- Receipts Journal;
- Expenditure Journal.

To complete the bank side of the reconciliation form, perform the following steps:

- Indicate the ending balance as shown on the bank statements;
- Check off outstanding checks from prior month's bank reconciliation using the bank statement;
- Determine the outstanding checks by comparing the Check Register to the bank statement, including any remaining checks from the previous month;
- Determine the deposits in transit by comparing the Cash Receipts Journal to the bank statement;
- Identify any items that need to be corrected by the bank, such as check printing, returned check charges and material encoding errors. These items should be grouped together under Other Adjustments;
- Total all items and enter the amount on the Adjusted Bank Balance line.

To complete the book side of the reconciliation form, perform the following:

- Indicate cash account ending balance from the general ledger;
- Compare the bank statement to the Check Register and list any cleared checks that were not posted;
- Indicate any outstanding returned checks;
- Indicate the interest earned per the bank statement. This amount should be immediately posted;
- Identify any items that need to be corrected on the General Ledger (such as immaterial encoding errors) under Other Adjustments;
- Total all items and enter the amount on the Adjusted Cash Balance line.

Compare the adjusted bank balance to the adjusted cash balance to make sure that they are in agreement. If they are not, the reconciliation is NOT complete. Examine the prior month's reconciliation to ascertain that all items have been posted and/or corrected. In addition to the reconciliation, the cancelled checks or imaged copies of checks should be reviewed to ensure that the payee is consistent with that identified in the check register and endorsements on the check are reasonable.

Audit or Agreed Upon Procedure (AUP) Engagements: Recommendations

Why is an audit or agreed upon procedures (AUP) engagement necessary?

An audit is an examination of the financial records of the organization. It assures that all income and expenditures are accounted for and that they are in accordance with the budget and goals for the year. It also verifies that the bank balance and balance in the ledger are the same. The audit is also a means of protecting the officers and the organization.

Another option for support groups is to conduct an AUP engagement. The American Institute for Certified Public Accountants (AICPA) publishes its Statement on Standards for Attestation Engagements (SSAE statements). SSAE No. 19 covers AUPs, and specifically notes that an AUP engagement is an attestation engagement in which an auditor or audit committee performs specific procedures on subject matter and reports the findings without providing an opinion or conclusion. The subject matter may be financial or nonfinancial information. Because the needs of an engaging party may vary widely, the nature, timing, and extent of the procedures may vary, as well. A support group might work with a CPA or other financial

professional to periodically evaluate the processes and procedures for verifying cash balances; reconciliations; accounts receivable/payable; internal controls; or any other support group financial function. AUPs are less expensive than a full audit and are often more focused on what the client wishes to investigate and test.

When is an audit or AUP conducted?

- At the end of the fiscal year;
- When there is a change in the Treasurer; and
- When there is a change in any officer who signs School Support Organization checks

Who conducts an audit or AUP?

An audit or AUP may be conducted by an independent auditor, or an auditing committee comprised of at least two (2) members of the organization. They should not be officers who are signers on the checking account. They also should not be related to those officers who are signers on the account, nor should they be related to each other.

What is needed for the audit or AUP?

- A copy of the last audit report or AUP; if an AUP, an understanding of what the scope of the AUP entails and what the booster club or support organization seeks to understand about the procedures or processes being tested
- The current checkbook and canceled checks.
- A copy of the budget and amendments to budget
- A copy of the Treasurer's report for the year
- Actual bank statements for the fiscal year
- Pay-ins and supporting deposit receipts
- The Cash, Receipt and Expenditure journals or other transaction ledgers used for the fiscal year.
- Invoices and or statements of bills paid by the organization
- Check request forms
- Copies of board/executive committee meeting minutes
- Current bylaws and standing rules, if any
- Other information as requested by the auditor or auditing committee

What is the audit or AUP procedure?

The audit begins with the records where the last audit was completed. The audit should reconcile the balance on hand from the last audit to the balance on hand to the current audit. All financial records should be reviewed. At the conclusion of the audit, the auditors must sign the report and present it to the Executive Committee. A report should also be submitted by the auditor/audit committee in the event that there are not adequate records available to conduct a proper audit of the club's funds. All audit reports should include an assessment of the records that were audited.

In an AUP, the support organization is required to agree to the procedures and acknowledge that the procedures performed are appropriate for the intended purpose of the engagement prior to issuance of the auditor or audit committee's AUP report. Engagement circumstances may be such that it is appropriate for parties in addition to the support organization to agree to the procedures and acknowledge that the procedures performed are appropriate for their purposes. The support organization assess for themselves the procedures and findings reported by the auditor or audit committee and draws their own conclusions from the work performed by the auditor or audit committee.

An AUP should specify the scope and procedures that are being tested and verified—they need not be the same every time but should include key processes and procedures that impact cash balances,

reconciliations, accounts receivable/payable, internal controls, or any other booster or support group financial function.

Appendix B contains sample audit procedures.

DONATIONS

Donations of funds or items are welcomed and appreciated. Donations should be made to and accepted by the Board of Education, so the district has a record for inventory purposes and the organization has evidence of making the donation for its recordkeeping purposes.

Additionally, when a support group wishes to donate to the district by building, repairing, enlarging, improving or demolishing any school structure or facility, including land and other appurtenances, the support group should complete an application for Improvements to School Facilities (see Appendix D).

Board Policy 7230 – Donations to the Schools

All gifts exceeding $500 in value, other than land, will be offered to the Olentangy Board of Education for acceptance. Gifts of land are governed by policy.

Any person or organization desiring to give a gift to the Board should contact the Superintendent or his/her designee, who will submit the request to the Board. Propositions giving funds, equipment or materials to the school with a "matching" agreement or restriction placed on the district are discouraged. Acceptance of donated equipment or materials may depend upon the compliance with, or experience related to the Board procedure of standardizing materials and equipment within the district.

Gifts given with restrictions will be considered for acceptance if the restrictions do not interfere with the duties and functions of the district. All gifts accepted shall become the property of the district and will then be properly acknowledged.

Whenever the District has an established project, contributions that would reduce the cost or would hasten the completion of such project will be welcome.

The Superintendent shall have the authority to accept donations prior to Board approval with the exception for the following, which will require Board approval prior to acceptance:

A. Donations that change the use or character of school facilities or property

   For Category 1 Donations: The administration shall create, legal counsel shall review, and the Board will adopt a form that details the specifics of a proposed donation. The form, to be completed by the donor, shall provide at least the following items:

   1. name and address of all contractors
   2. maintenance agreement
   3. construction timelines, and
   4. life of change

B. Donations that exceed a cash value of $5,000.00

*Donations shall be defined as any item, material, etc., exclusive of volunteer time and labor.

*A change in use or character shall be defined as any change to a school facility or property other than replacements, repairs and restoration.

Donations shall be subject to applicable Federal, State and local laws, such as competitive bidding requirements, etc. Any fees, permits, architectural drawings, etc., that may be required are required to be accounted for in the total projected cost of the donation being presented. It will be the responsibility of the Facilities/Operations Department to review proposals to ensure that all of the aforementioned are accounted for in the total potential project cost. If it is determined that the Board would incur additional costs as a result of acceptance of this gift, the Board may require that funds be allocated for the operation, maintenance and/or replacement of the donation as necessary.

Although the District would prefer projects in excess of $25,000.00 have the funds secured before commencement of the proposed project, the Board acknowledges that this is not always feasible. In those cases where additional fundraising and/or pledges will/may be necessary, a detailed financial plan must be included with the proposal. All funds must be secured by the donor and any financing must be in place prior to acceptance of the donation by the Board.

In all cases, the Board reserves the right to accept or reject any donation based on the merits of that individual request or project.

Revised: 12/13/12

Guideline 7230 – Public Gifts to the District

Gifts or donations valued over $500 require official action by the Board of Education.

To be acceptable, a gift or donation must have a purpose consistent with those of the district, be offered by a donor acceptable to the Board, and become District property.

In addition, a gift or donation must not:

A. begin a program which the Board would be unwilling to take over when gift and grant funds are exhausted;

B. bring undesirable or hidden costs to the district;

C. place restrictions on the district;

D. be inappropriate or harmful to the educational program of the district or to students;

E. be in conflict with any provision of the General School Laws or public laws.

A letter of appreciation, signed by the Treasurer, shall be sent to the donor.

Note: Gifts or donations related to technology are to be reviewed by the Technology Department to ensure they meet the requirements of this guideline.

Last Revised
April 17, 2023

Title IX

Title IX is a federal law enacted in 1972 which protects individuals in education programs or activities from discrimination based on sex. It states that "No person in the United States shall on the basis of sex, be excluded from participation in, be denied the benefits of, or be subject to discrimination under any educational program or activity receiving federal financial assistance." Title IX applies to all aspects of education and related programs, not just athletics. It requires that equal opportunities be provided for members of both sexes. It does not require that each team receive exactly the same services and supplies, but rather that the male and female programs, collectively, receive comparable levels of service, facilities, supplies, etc. District support organization funding and activities are included in the analysis of the district's compliance with Title IX.

Scholarships

The district requires organizations to implement scholarship programs that are consistent with all other scholarship programs. Requirements include:

- All qualifying seniors must have the opportunity to apply for the scholarship(s).
- The application process must be clearly communicated, and the application forms must be readily available to all potential applicants and their parent and/or guardian after seventh semester transcripts are available.
- The Scholarship Review Committee must consider all qualifying applicants.

- The Scholarship Review Committee must be made up of an odd number (5-7) of members (parents from the School Support Organization who do not have children eligible for consideration for the scholarship, interested teachers, campus administrators, and/or the sponsor). Many times the sponsor is an ex-officio member of the Scholarship Review Committee and not an actual voting member so that the sponsor is a source for additional information/input to the Scholarship Review Committee and a final review resource for the Scholarship Review Committee decisions.
- The qualification criteria for selection of scholarship winners (if any) must be communicated in writing to all potential applicants after the seventh semester transcripts are available and may not be changed during the scholarship award period. Any changes to the scholarship qualification criteria must be recommended by the sponsor and voted on by the School Support Organization membership no later than the May School Support Organization meeting for changes effective in the upcoming academic year.
- The application scoring, decision materials, tabulation, notes, certified recordings, and/or any other documentation used by the Scholarship Review Committee in connection with a given applicant shall be made available upon written request to that applicant. An open records request fee may be charged for this service. Scholarship Review Committee must retain the original materials for a minimum of seven years.
- Scholarship applicants shall be full-time senior students for a minimum of one full semester prior to the application deadline.
- All completed applications must be turned in to the senior Counselor no later than the deadline set for local scholarship applications.
- All scholarship applications which do not have the required information will be considered incomplete and returned to the applicant.
- Scholarship awards may not be "need" based, but applicants who have received full scholarships from other sources may not be eligible for local scholarships.
- The applicant's intended major may or may not be a factor in scholarship consideration.
- The applicant's enrollment in an accredited institution (college, university, trade school, military academy, etc.) is a requirement for receiving scholarship funds.

The scholarship committee may require an essay for judging purposes. Essay topics may be selected each year and given to all applicants, or the Scholarship Review Committee may allow each applicant to select their own topic upon the sponsor's approval.

ETHICS OBLIGATIONS

Ohio's Ethics Laws

Public officials in Ohio must comply with the Ohio Ethics Law. The laws are interpreted and enforced by the Ohio Ethics Commission. The Commission can provide formal or informal opinions regarding interpretation of the law. For more information:

The Ohio Ethics Commission
30 West Spring Street
Columbus, Ohio 43215-2256
Phone: (614) 466-7090
www.ethics.ohio.gov

Conflicts of Interest (O.R.C. 102.03)

The conflict-of-interest law prohibits a public official or employee from soliciting or accepting things of value that could have a "substantial and improper influence" on the official or employee. In other words, the official or employee cannot solicit or accept "anything of value," such as a gift, travel expenses, employment, substantial meals, or other things of significant value from anyone if the thing of value could improperly influence the official or employee in the performance of his or her duties. The Commission has explained that these kinds of gifts would improperly influence a public official or employee if they are provided to the official or employee by anyone that is:

- Doing or seeking to do business with his or her public agency;
- Regulated by his or her public agency; or
- Interested in matters before his or her public agency.

The law also prohibits any person from promising or giving anything of substantial value to a public official or employee if the thing of value could have a substantial and improper influence on the official or employee. A violation of this statute is a first-degree misdemeanor.

Supplemental Compensation (O.R.C. 2921.43)

The supplemental compensation law prohibits a public official or employee from soliciting or accepting compensation from any source other than his or her public employer for the performance of his or her public duties. Violation of this statute is a criminal offense and any person convicted of violating this statute will be disqualified from holding public office or employment for seven years from the date of the conviction.

Payment of Coaches or Advisors, Including Volunteer Coaches

Any proposed compensation paid to a school district employee *from any source other than the district* (i.e., from a booster group or school support organization) for the services they perform coaching or providing support to sports or other school-related activities, including summer camps, is presumably provided in exchange for the general performance of the duties that the district already pays the employee to perform. Any compensation provided by any entity other than the district is therefore regarded as a *supplement* to his or her public compensation. R.C. 2921.43(A)(1) prohibits school district employees and volunteers who provide coaching or other support to a district activity or program from soliciting or accepting compensation for their public duties from any source other than the district.

Further, because support organizations and booster clubs seek to do business with, are regulated by or are interested in matters appearing before a school district, they may not compensate any official, employee or official volunteer of a public agency. For more information about this topic, please see Appendix E of this manual.

Support organizations *can donate to the district* to help cover the cost of adding coaches to a team, or to pay a coach for duties at a summer camp. The donation must be made and accepted by the school board before the start of the activity—Appendix E provides additional details about how to do this. Support organizations can also donate the costs for the volunteer coach associated with volunteering in the district (CPR training, Fingerprinting, Background check, Fundamentals of Coaching course). All payments must go through the district. For more information on how to do this, contact the Human Resources Department.

Payment of Teachers as Instructional Tutors

Like the prohibition that forbids a public employee from accepting compensation from any other source other than their public employer, support organizations may not pay teachers or advisors to tutor or provide

lessons to students except in very limited circumstances. The Ohio Ethics Commission has identified the following situations in which a teacher or advisor may charge or be paid for tutoring or providing lessons:

- The teacher/tutor does not advertise tutoring services or the provision of lessons to students and/or parents;
- The teacher does not require tutoring or the provision of lessons as part of the class curriculum;
- The tutoring or the provision of lessons is not part of a school-sponsored program; and
- The tutoring or the provision of lessons does not take place during the school day when the teacher is already being paid by the district.

Frequently Asked Questions

Can the PTO or the booster group give gifts to staff members?
The district considers gift-giving an undesirable practice because it may embarrass students with limited means and gives the appearance of currying favor. Ohio law prohibits most public employees from soliciting, accepting, or using the authority of their public position to secure anything of value, including a gift, meal, or entertainment, that could have a "substantial" and "improper" influence upon them in the performance of their duties. The law also prohibits a person from giving or promising anything of value to a public official or employee. Notably, this prohibition does not apply to teachers, unless they perform administrative or supervisory functions, such as department heads. Even though the law does not necessarily prohibit the solicitation or acceptance of gifts, teachers are subject to the *Licensure Code of Professional Conduct for Ohio Educators*, adopted and enforced by the Ohio Department of Education. This code prohibits accepting gifts for personal use or gain exceeding $25.00 in value.

Can a staff member accept a gift of nominal value from a parent or group, for example $20 – $25?
Small gifts, such as a book, a meal, a promotional item, an inexpensive entertainment activity, and other things of nominal value, even if they are provided by an improper source, will not have a substantial influence on an official. A staff member is not prohibited from accepting these kinds of items.

Can a staff member accept multiple gifts of nominal value from a parent or group, for example $20-$25, two or three times per year?
Multiple small gifts of a nominal value are probably permitted. When small gifts are given frequently, they may approach an unreasonable amount, depending on the circumstances. For example, providing a luncheon each week would be more than a nominal value.

Can students, parents, or outside groups provide a staff member with additional compensation for performing his or her public duties?
No, if the intent of a payment or gift to is to compensate the school employee for some action, inaction, or decisions of the official in the performance of his or her public duties, the compensation may be viewed as unlawful supplemental compensation. Ohio law prohibits a school employee from being paid to do his or her job by any person or entity other than the school. For example, a booster group, or a group of parents, may not provide a coach a "bonus" for a winning season. Likewise, the coach may not accept such a "bonus."

Do Scholastic Rewards count as supplemental compensation or a gift?
Going forward, the district requests that teachers and PTOs follow the following procedure when handling scholastic rewards. A teacher may select books for purchase with scholastic rewards, however, the books should either remain the property of the PTO or be donated to the school and remain the property of the school, not the individual teacher.

FUNDRAISING

Door-to-Door Fundraising Safety Guidelines

The Olentangy Local School District believes that there are safety guidelines that all Booster Organizations should follow to ensure that all door-to-door fundraisers are managed in the safest way possible:

- All students under the age of 18 should have parental permission to participate.
- When selling door to door there should always be a responsible adult present ~ there should be approximately one adult for every three youths.
- Children must be properly supervised and there should be provisions in place in the event a student becomes lost.
- Responsible adult should bring appropriate first aid supplies.
- Students should not sell alone - ever!
- Students should be instructed not approach or talk to strangers.
- Students should be instructed not enter anyone's house.
- Sell/go door-to-door only in daylight hours.
- Instruct students to walk away from any dangerous or unfamiliar situations.
- Instruct students to immediately notify a parent or teacher of any strange activity.
- Students should never carry large amounts of cash.
- Students should not give out personal phone numbers or email addresses. If people want to "think about" whether or not they can make a donation get their information and check back with them.
- Groups should not sell in front of stores or malls without permission and a responsible adult present.
- Never sell at stop lights or street corners.
- Always wear clothing or bring something that identifies your organization, sport or activity
- Students and parent chaperones should ensure that cellphones are sufficiently charged

- Organizer should contact the Sheriff's office at the non-emergency phone number (740) 833-2800 and notify them that there will be OLSD students canvasing the area.

Sex Offender Registry: Before canvasing a neighborhood, the Booster president/designee should go to the Delaware County Sheriff's Office Website at:

http://www.icrimewatch.net/index.php?AgencyID=55149

Input the neighborhood location and print off the map of registered sex offenders in the area. All chaperone parents shall be provided a copy of the map and will monitor the students to ensure that they are not canvassing at the residence of known sex offenders.

Canvasing door-to-door can be a great bonding experience that provides a sense of camaraderie and teamwork. More sets of parental eyes means more accountability, but all the rules above should still be followed. No child, even in a group, should knock unaccompanied.

Ohio Charitable Fundraising Law

Under Ohio law, it is unlawful to mislead any person as to any material fact concerning the solicitation or contributions for a charitable organization, and it is unlawful to mislead a person that any other person sponsors, endorses, or approves of the solicitation or charitable sales promotion when the other person has not given its consent in writing to that representation or to the use of its name. O.R.C. 1716.14(A)(6).

Organizations should make sure their solicitations are accurate and not misleading and include the name of the organization raising the funds. Only organizations recognized by the Board of Education may use the district's name, logos, mascots, and marks.

Cooperative and Individual Fundraising Accounts

Charitable funds raised should benefit the entire group, not be credited to a particular student or parent. The IRS has looked unfavorably on cooperative and individual fundraising accounts and organizations that engage in these types of fundraising activities have lost their tax-exempt status. For more information about this topic, see IRS Publication 4221-PC.

Fundraising Guidelines

- Money should always be counted by more than one person.
- Activities involving ticket, product or service sales must be reconciled. A copy of these forms must be kept with the fund raiser approval form.
- All cash should be deposited immediately in the School Support Organization's bank account. To meet state guidelines, money must be deposited at least every three business days.
- The district may be liable for any activity which appears to have the district's endorsement. Fund raisers therefore should not obligate the club or school without prior approval.
- Fund raisers should not put children at risk. Proper supervision is always necessary.
- The School Support Organization will provide a tax-deductible receipt for all donations.
- Every effort should be made to safeguard cash, protect those who handle money, discourage theft, and use procedures that provide accountability.
- Cash boxes should be used.
- Auction purchases or expenses must not be taken from the cash change boxes or cash registers. These expenditures must be kept separate. They should be paid by check from the School Support Organization.
- No item should be released to the buyer without showing proof of payment. All merchandise for sale should be in a secure area. After an auction it may be necessary to rope off the area to prevent unauthorized access to bid items.
- The Cash Tally Sheet must be used to count all money. It must be signed by two individuals involved in counting the money.
- Each fund-raising activity must be recorded and reconciled separately.
- If a cash register is used, the cash register tape will summarize each fund-raising activity. A bank bag should be obtained from the bank for safekeeping. The bank bag in such instances will be used to store the fundraising money and then be taken to the bank's night deposit drop.
- If a cash register is not used, the money from each event must be handled separately and separate deposit slips made.

Raffles

Charitable organizations are permitted to hold raffles pursuant to Ohio law. "Raffle" is defined as a form of bingo in which one or more prizes are won by one or more persons who have purchased a raffle ticket. One or more winners of the raffle are determined by drawing a ticket stub or other detachable section from a receptacle containing ticket stubs or detachable sections corresponding to all tickets sold for the raffle. No license is required to conduct a raffle. Students under 18 may sell raffle tickets as long as they are not selling the raffle tickets at the site of the raffle. The winner must pay income tax on any prize. If the value exceeds $600, the organization must provide an IRS form 1099 to the recipient.

Bingo

Bingo is a licensed activity that many charitable organizations use to raise funds for their causes. The Ohio Attorney General's Charitable Law Section regulates bingo throughout the state and licenses nonprofit organizations eligible to use bingo as a fundraising mechanism. It also licenses bingo manufacturers and distributors. Bingo requirements are outlined in Ohio Revised Code Section 2915 and sections of the Ohio Administrative Code.

You can get more information on Charitable Bingo Licensing by visiting the OAG's website.

Concession Sales

Concession sales are another activity that many organizations get involved in to try and raise money for the club. Concessions can be exempt from sales tax if the condition of non-taxable is met. The following guidelines should be followed for concession sales:

- A cash tally sheet for all concession proceeds must be completed and signed.
- It is recommended that cash registers be used for concession stand activity.
- It is recommended a night deposit bag be used if necessary to protect the funds and volunteers. Two individuals should accompany the deposit to the bank. All concession proceeds must be deposited into the bank within 24 hours after the event excluding holidays and weekends.
- Volunteers purchasing supplies for resale should make every effort not to pay sales tax. If the volunteer uses his or her funds to purchase the supplies, they will be required to submit receipts when they wish to be reimbursed. The sales tax paid if any should not be subtracted from the reimbursement.
- All proceeds from concession activity must be deposited daily. Cash purchases from concession proceeds must be noted on the Event Proceed reconciliation form.
- Cash proceeds should not be used to purchase more concession products for resale or used for any other activity.

Frequently Asked Questions

Can I have a teacher, or the building secretary collect money for us?

The district strongly advises its employees not to collect any funds for any outside entities, including PTOs and boosters. Ohio Revised Code §9.83 notes that: "All public officials **are liable for all public money received or collected by them or by their subordinates under color of office. All money received or collected by a public official under color of office and not otherwise paid out according to law shall be paid into the treasury of the public office with which the public official is connected to the credit of a trust fund and shall be retained there until claimed by its lawful owner."** (Emphasis added) When District employees collect any funds in the school environment or proximately connected to a District event or booster group or support organization event, there is a strong presumption that those funds have become public funds that must be paid into the District Treasury.

For this reason, the district *strongly discourages* any method of money collection that passes through a school employee. We ask booster or support group officers to proactively create fundraising activities that *do not require school employees to take possession of booster funds in their official capacities*.

That said, we understand that cooperation with our support organizations means that there are *limited situations* where this occurs (e.g., a parent sends funds in with an elementary student to give to his/her teacher for a PTO fundraiser). The district strives in those situations to *minimize employee contact* with booster funds (both in time/duration and amounts of money). Where there are simply no other options, and only after consultation with building principals or athletic directors, if an activity requires District

employees to take possession of support group funds, we ask that support groups minimize the contact that District employees have with support group funds. A practical example of how this might work would be to purchase and install a separate PTO safe in an elementary school that only a PTO officer can open. Additionally, support groups should never ask a district employee to deposit funds at the support group's bank, or ask that any type of reporting, receipting or record-keeping be done by employees while performing their public duties. Another example would be that support groups should always make sure that a support group officer or member is available to take possession of funds from any fundraiser, including those in a school.

The District recognizes that this presents difficulties for fundraising; however, when public employees are collecting money, the perception is that those are public funds. Additionally, the District wants to protect school employees from allegations if funds go missing and ensure that teachers, coaches and staff can spend their time on instruction and/or coaching.

How can we collect money?
There are a number of ways for organizations to collect money. As previously noted, organizations are encouraged to work with building administrators to develop solutions, such as lock boxes at collection points, staffed tables at events, online payment accounts, P.O. boxes and other ideas.

INSURANCE

Ohio law authorizes boards of education to purchase liability insurance on behalf of school support organizations. Groups are required to reimburse the district for the cost of insurance.

Olentangy Schools extends coverage to the recognized parent and student support groups within the district. The district's current general liability insurance policy has been obtained through The Ohio School Plan/Hylant Administrative Services, and for questions, please contact:

Hylant
Phil Hein
565 Metro Place South, Suite 450 Dublin, OH 43017
Phone: 614-923-1265 Email: phil.hein@hylant.com

A sample certificate of insurance is included as Appendix C.

Cost

The cost for the annual liability insurance for each booster group is determined by the business office at the beginning of each school year. They will send out the invoices in the fall timeframe each year to all the associated booster groups.

Below is what is and is not covered on the district's current liability insurance policy.

Yes, this is covered:

General Liability

The General Liability policy protects you from lawsuits if someone is injured at one of your organization's activities and holds you responsible. The liability limit for a lawsuit is $1,000,000 or $2,000,000, with no deductible. This limit covers property damage, personal injury (libel, slander, defamation) and bodily injury.

The policy also provides $15,000 of medical payments if a lawsuit has not been filed and treatment is required for an injury.

Some activities covered include skating parties, fall carnivals, bounce houses, dunking booths, fun runs, auctions, and more. Please use discretion when providing activities that include somewhat hazardous activities. It is best to subcontract these activities to a third party that specializes in the activity, can provide proof of their insurance and list your organization and the district as an additional insured.

No, this is not covered:

Automobile Insurance

Injuries resulting from transportation are not covered under this policy. Automobile coverage for any group owned, non-owned or hired auto is not covered.
If a support group enters into a short-term vehicle rental, we recommend that it purchase the liability and physical damage insurance offered by the rental company.

However, anyone operating a district-owned vehicle with the district's permission is covered while driving this vehicle only.

CrimeInsurance

A crime policy protects your money. It covers anyone who your organization trusts with the money whether it's a President, Treasurer, board member, volunteer, or courier. If that person embezzles (runs off) with your money, this policy will replace those missing funds. The district has a crime policy in place covering the district and by definition, volunteers within PTO groups for their volunteer work within a group.

Officers Liability

The Officers Liability policy protects the organization from lawsuits for "wrongful acts". If someone sues the officers of your organization for mismanagement, misrepresentations, dissemination of false or misleading information, or inappropriate actions this policy would pay to defend you against those actions. This policy is also referred to as Directors and Officers Liability (D&O).

If you are interested in this type of coverage, please contact Hylant as they can help ensure that any coverage procured aligns with coverage(s) already in place.

FACILITIES USE

As a community service, Olentangy Schools offers certain facilities within various schools to be utilized by residents of the district, community groups and local organizations within the limits of the Ohio Revised Code. We encourage all potential renters of school facilities to read the rental program guidelines and the current fee structure. The current rental program guidelines and fee structure are reprinted below; however,

links have been provided as they may be updated from time to time. These documents may also be found in the Documents tab of the Facility Use Community Calendar.

Facility Use Information Website: https://www.olentangy.k12.oh.us/community/facility-use-application

Community Use

Olentangy Schools coordinates facility use requests online through our Community Use calendar and FMX request system. Existing users may make requests by using this link.

For first time users, you can enroll online and enter requests for after-hours facility use by accessing and following the instructions provided on this document.

Rental Program Guidelines (Revised July 1, 2026)

As a community service, we offer certain facilities within various schools to be utilized by residents of the Olentangy Local School District, community groups and local organizations within the limits of the Ohio Revised Code.

The Olentangy Schools Facility Use Guidelines are available on the Olentangy Schools website. The Facility Rental Program Guidelines detail all policies and procedures dealing with the safe, efficient and equitable use of District facilities.

PLEASE READ CAREFULLY

Olentangy Local Schools handles facility requests online through our Facility Use Community calendar and request system (FMX). You can enroll online and enter requests for after-hours facility usage by following these simple steps, which can be found here. Once your registration is complete, you may begin requesting facility use.

USER'S RESPONSIBILITY

The group or organization using the school facilities shall hold harmless the members of the Olentangy Board of Education and all school employees from any and all loss, damage, liability, or expense that may arise during, or be caused in any way by such use or occupancy of school facilities. You will be asked to read the terms and conditions that the district provides and to agree to these terms when you register.

The requestor enrolling the organization in Facility Use Community calendar is the responsible representative of the renting group or organization and assumes these risks and liabilities in the name of the group or organization.

The requestor assumes that he or she has read and understands all procedures and rules contained in this facility rental program and assumes all responsibility for their enforcement.

The renting organization, through their requestor, guarantees the payment of all fees as listed on the Facility Use Costs sheet to Olentangy Local Schools.

USE OF FACILITIES

As a community service, the Olentangy Board of Education offers certain facilities within the various schools to be utilized by the residents of the Olentangy School district, the community groups and local organizations within the limits of the Ohio Revised Code.

PRIORITY

The needs and requirements of the educational programs and the general welfare of the students as constituted through various activities shall be given first consideration for the use of the facilities. PTO groups, school sponsored or authorized groups, and recreation programs receive the next priority.

The facilities of the school district are generally not available for rent by groups or organizations outside of the Olentangy School district.

School facilities are not for rent to groups or organizations whose main purpose is to make a profit, or for individuals or private businesses conducting programs for profit except for employee in- service, training, or recreation.

RENTAL FEES

The Olentangy Board of Education's philosophy is that facilities should be available for community activities at a nominal fee. However, that fee must cover the costs of salaries and overhead. It is the belief of the Olentangy Board of Education that general fund monies used to provide a quality education for the students of the school district should not be used to subsidize the rental of school facilities. The rental program of the Olentangy Local Schools is provided as a community service. The philosophy of the Board of Education is to make facilities available to the public when such use does not conflict with the instructional or school related activities of the schools.

The program must be operated within a framework of economically sound business principles. The Building Use Costs sheet has been established to cover the costs of operations and maintenance so that no funds are taken away from the education program to subsidize the rental program.

The procedure and guidelines contained herein have been established to administer the rental program for the benefit of all. Your responsibility as a member of the community is to respect and protect the facilities, but to enjoy them as taxpayers and citizens of this community.

A Community Use request is required for any group using the facility regardless of affiliation with the district such as a school support organization.

BUILDING RESPONSIBILITY

The responsibility for the school building remains in the hands of the school principal until he or she leaves the premises. The school custodian, representing the school district, then assumes the responsibility to see that the building and its contents are in order and that activities are properly supervised. Although the custodian is a public employee and is there to assist and give direction, the custodian is normally assigned to regular housekeeping duties, especially on weekdays. The custodian cannot be expected to service organizations that rent the facilities apart from any agreed upon setups. At least one custodian (or more depending on the size of the event), is required to be on-site during the entire time the renter is occupying the facility and will be compensated at the standard rate per the Facilities Rental Guidelines.

SAFETY AND LIABILITY

School personnel may require the renting organization to provide parking supervision, fire and police supervision.

Liability insurance is required for building rentals; the renting organization must provide a public liability policy of not less than one million dollars ($1,000,000.00). A certificate of insurance is to be issued to the

Olentangy Local Schools Board of Education with the Board named as an additional insured. The certificate of insurance must provide for a 10-day cancellation to the Board and must be on file with the Office of Business Management no less than one (1) week prior to the date of rental. The Director of Business Management and Facilities may approve exceptions to the requirement.

SPECIAL SERVICES/EQUIPMENT USAGE

Groups requesting special services of the setup of tables and chairs can be charged at the prevailing hourly rate for custodial services. The tables and chairs in each facility will be made available. School equipment and furniture, including tables and chairs, are not for rent to any group for use off school premises and will not be transported between buildings. If additional tables and/or chairs are needed, it will be the renters' responsibility to acquire and transport this additional furniture. Employees may not use school equipment for personal use or personal business.

Groups renting facilities cannot use audio-visual equipment unless such equipment is specified in the Set-up Requirements section of the request and a district appointed representative is used to operate the equipment. The renter is required to compensate the district representative for their time per the Board approved fee schedule (Facility Use Costs).

RENTAL TIME

The rental rate begins when the custodian arrives to open / setup the building. This time may vary from half an hour to an hour before the event is scheduled. The fee shall end when the building has been cleaned up and closed by the custodian. No rental will be allowed after 9:00 p.m. on weekdays and 11:00pm on weekends. Please cover your total time required plus any additional services in your contract request to avoid embarrassment and hard feelings. There is a minimum rental of four hours for weekends. Abuse of rental time may result in cancellation of a contract and future rental applications may not be approved.

CAFETERIA KITCHENS

Any request for the use of the kitchen facilities must be part of the contract. An employee of the Food Service Department must supervise any use of the kitchen equipment. This employee will be compensated per the board approved fee schedule (Facility Use Costs sheet)

SNOW/ICE REMOVAL

When there is inclement weather on a weekend while our facilities are being rented, the Olentangy Local Schools maintenance staff will clear the snow and spread salt as needed. This service will be performed at our discretion and billed back to the group or individual that has submitted the form for the facility rental. The cost of the salt will be based on actual usage billed at the fair market value at the time of the use. All maintenance will be performed by the Olentangy Local Schools. Outside vendors may not be used for these services.

RULES AND REGULATIONS

Request access to Community Use of facility rentals. Any approval granted to any person, group, or organization to use any building or property is non-transferable to any other person, group, or organization.

The User agrees to assume responsibility for all liabilities arising out of the occupancy of building or grounds use, it being understood and agreed that the school district assumes no obligation regarding the use of such premises.

RULES AND REGULATIONS (CONT.)

Requests will be approved for specific areas of a building. It shall be the responsibility of the User to ensure that the remainder of the building is not entered.

The User shall assume responsibility for securing police protection and/or traffic control when in the school district's opinion such police attendance is necessary, with costs borne by the renter.

The User shall be responsible in case of loss or damage to school properly as a result of the reservation.

Reimbursement to the school district is mandatory. Future use may be denied. Alcoholic beverages, drugs, profanity, and gambling are prohibited on school property.

Smoking is prohibited. Users of facilities must comply with state and local fire and safety regulations. The maximum length of any school rental agreement will be one year.

Cancellations shall be made through the Office of Business Management. In case of cancellation, the User will be responsible for any costs to the school district of its personnel prior to the cancellation.

Invoicing of facilities rentals shall occur approximately one week after use of the facility. Payment of facilities rental fees shall be made in full within 30 days of the date of the invoice. Long-term renters may arrange monthly payment schedules.

The Olentangy Board of Education reserves the right to cancel a scheduled use of the facilities if such use infringes upon the original and necessary uses of such facilities. School activities shall have priority over all proposed or scheduled community activities.

All equipment is to be put back exactly where it was located prior to the activity.

No kitchen is to be rented to outside groups unless a cafeteria employee is in attendance during the period of such use. The organization renting the facility shall compensate the Board of Education for the cafeteria employee at the rate contained in the latest schedule of fees.

Shoes with metal heels, toe plates, cleats or any substance that may damage a floor shall not be worn or used in any building.

The sponsor, chaperone, school custodian, or any other school official is authorized to request anyone to leave school premises, who, by virtue of his/her clothing, physical condition, or actions, is doing damage or is likely to damage or harm a building, its contents, or another participant.

Failure to follow these stipulations outlined above may result in immediate loss of facility use.

Priorities for Use of School Facilities

Facilities shall be assigned according to the following priority rankings with consideration for the date of application:

Group I **School groups participating in co-curricular activities**
Examples: Theatre, band, choral groups, interscholastic athletics, clubs related to curricular activities, student government, supervised recreation, booster groups, PTAs, OYAA activities, school-sponsored community education programs.

Group II **Nonprofit groups whose activities are student-related**
Examples: Scouts, 4-H, school support groups, and state athletic functions, club volleyball etc.

Group III **Broad interest, nonprofit community groups whose benefits go to charity, community projects, or schools**
Examples: Adult community (principal members of the organization must reside within the boundaries of the school district or at least 50% of them), civic/service, churches, non-profit community recreation programs, theater groups, dance recitals, and political groups.

Group IV **Organized community groups, benefits going to the organization or individual**
Examples: Profit community, business/industry, recreational programs for adults, non-community business, adult organizations, private or parochial schools

Olentangy Fee Structure (Approved and Effective July 1, 2026)

	I.	II.	III.	IV.
GROUPS	**Curricular or co-curricular functions that are either related to the curriculum or directly sponsored by the Olentangy School District**	**Community Non-profit or school supported activities that are student-related and benefit the Olentangy School District**	**Non-profit Adult community groups; civic groups**	**For Profit: business/industry, recreational programs for adults, non-community business, private or parochial schools**
FACILITIES				
ELEMENTARY	**FEE-Gp. I**	**FEE-Gp. II**	**FEE-Gp. III**	**FEE-Gp. IV**
Classroom	No cost	$4.25/hr.	$55/hr.	$125/hr.
Gym	No cost	$4.25/hr.	$75/hr.	$185/hr.
Commons/ Multi-purpose	No cost	$4.25/hr.	$55/hr.	$75/hr.
Kitchen	No cost	$4.25/hr.	$95/hr.	$185/hr.
Hallway	No Cost	$4.25/hr	$9.75/hr	$9.75/hr
Media Center/ Computer Lab	No cost	$4.25/hr.	$125/hr.	$125/hr.
Baseball/ Softball Field	No cost	$650 per season	$105 per use	$155 per use
Practice Fields	No cost	$150 per season	$55 per use	$80 per use
Outdoor Learning Center	No cost	No cost	$35/hr.	$55/hr.
Parking Lot	No cost	No cost	$105/day	$105/day
MIDDLE SCHOOL	**FEE-Gp. I**	**FEE-Gp. II**	**FEE-Gp. III**	**FEE-Gp. IV**
Classroom	No cost	$4.75/hr.	$55/hr.	$125/hr.
Gym	No cost	$4.75/hr.	$185/hr.	$265/hr.
Commons/ Multi-purpose	No cost	$4.75/hr.	$55/hr.	$75/hr.
Kitchen	No cost	$4.75/hr.	$125/hr.	$185/hr.
Hallway	No cost	$4.25/hr	$9.75/hr	$9.75/hr
Track	No cost	No cost	$35/hr.	$45/hr.
Competition Field	No cost	$105 per day	$45/hr.	$55/hr.

Baseball/ Softball Field	No cost	$950 per season	$105 per use	$155 per use
Practice Field	No cost	$200 per season	$55 per use	$80 per use
Stadium Lights	No cost	$45/hr.	$45/hr.	$45/hr.
Parking Lot	No cost	No cost	$105/day	$105/day
HIGH SCHOOL	**FEE-Gp. I**	**FEE-Gp. II**	**FEE-Gp. III**	**FEE-Gp. IV**
Classroom	No cost	$4.75/hr.	$55/hr.	$125/hr.
Main Gym	No cost	$4.75/hr.	$185/hr.	$265/hr.
Auxiliary Gym	No cost	$4.75/hr.	$125/hr.	$265/hr.
Commons/ Multipurpose	No cost	$4.75/hr.	$75/hr.	$125/hr.
Kitchen	No cost	$4.75/hr.	$125/hr.	$185/hr.
Media Center/ Computer Lab	No cost	$4.75/hr.	$95/hr.	$125/hr.
HIGH SCHOOL, continued	**FEE-Gp. I**	**FEE-Gp. II**	**FEE-Gp. III**	**FEE-Gp. IV**
Baseball/ Softball Field	No cost	N/A	N/A	N/A
Softball Lights	No cost	N/A	N/A	N/A
Practice Field	No cost	$200 per season	$55 per use	$80 per use
Competition Field (Stadium Turf)	No cost	$155/hr	$355/hr	$360/hr
Stadium Lights	No cost	$45/hr	$45/hr	$45/hr
Track	No cost	No cost	$155/hr	$155/hr
Tennis Courts (per court)	No cost	No cost	$30/hr	$30/hr
(*) Theatre- *see bottom of page 3 for detail of special rental agreement provisions.*	No cost	$4.75/hr	$185/hr	$250/hr
Misc. Areas and or additional requests (e.g., theatre equipment, A/V, scoreboards, etc.)	Contact Business Office	Contact Business Office	Contact Business Office	Contact Business Office
ADMINISTRATION	**FEE-Gp. I**	**FEE-Gp. II**	**FEE-Gp. III**	**FEE-Gp. IV**
Berlin and Orange Conference Room	No cost	$45/hr	$95/hr	$125/hr
Liberty, Berkshire, Concord, or Delaware Conference Rooms	No cost	$30/hr	$40/hr	$55/hr
PERSONNEL				
	FEE-Gp. I	**FEE-Gp. II**	**FEE-Gp. III**	**FEE-Gp. IV**

GROUNDS/CUSTODIAL / MAINTENANCE Personnel (per person) Weekday No Charge within 40 hours M-F Over-time charged at $40/hr	$50/hr Sat $60/hr Sun	$50/hr Sat $60/hr Sun	$50/hr Sat $60/hr Sun	$50/hr Sat $60/hr Sun
CAFETERIA Personnel (per person)	$39/hr	$39/hr	$39/hr	$39/hr
OTHER Certified School Personnel Technology Theatre	Per contract or wage rate for position	Per contract or wage rate for position	Per contract or wage rate for position	Per contract or wage rate for position

Supplemental Costs and Rental Provisions (as applicable):

- Facilities Use Form: an approved form is required for use of any school facility by an outside group.
- Additional personnel fees may apply to use facilities after 9:00 p.m. weekdays and for any other personnel costs incurred.
- A personnel fee may apply for event set up, event duration, and for tear down and cleaning.
- Please note that classroom availability is extremely limited.
- All groups will be assessed snow removal costs on an as needed basis. The charge for the salt will consist of the fair market value of the salt multiplied by the amount used.
- All fees to be charged as outlined in this document, unless agreed to and executed in writing by the Director of Business Management. All fee adjustments are made on a yearly basis and are subject to review by district administration on an annual basis.

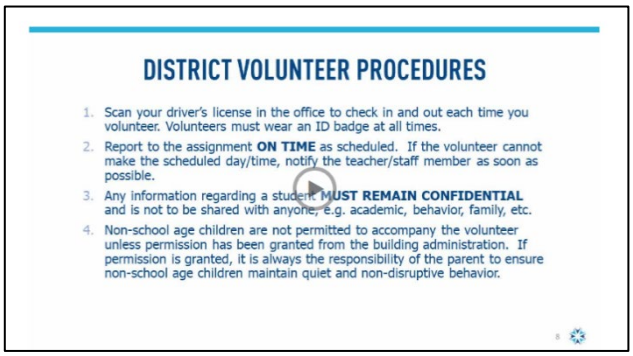
(*) Due to the unique nature of the theatre space, a special theatre rental agreement must also be executed, in addition to a Facility Use Form.

VOLUNTEER/CHAPERONE TRAINING & BACKGROUND CHECKS

The Olentangy Local School District recognizes the valuable service that parent volunteers and boosters lend to our schools. At the same time, the safety and well-being of students and staff is of paramount importance.

Therefore, all adults serving as chaperones, volunteers or booster group members working with or supervising students must complete the volunteer training program.

https://www.olentangy.k12.oh.us/parents-resources/volunteer-information



VOLUNTEER TRAINING PROGRAM

Step 1: View the video.
Step 2: Access the following Administrative and Policy Guidelines.

- Policy 8120: Volunteers
- Policy 4122.01: Drug-Free Workplace
- Policy 4213: Student Supervision and Welfare
- Policy 8462: Student Abuse and Neglect
- AG Policy 8462: Child Abuse or Neglect
- Policy 3362: Anti-Harassment
- AG Policy 1662: Anti-Harassment

Step 3: Complete the Volunteer Acknowledgement Form
Step 4: If you are a new volunteer, or if your previous BIB has expired, follow the instructions below to obtain a background check.

VOLUNTEER BACKGROUND CHECK GUIDELINES

BIB (Background Investigation Bureau) is a comprehensive online system that will provide thorough background checks on all volunteers. The system will provide background check results to the district within approximately 48 hours instead of the two-to-four-week turnaround time of the fingerprint background checks. The new background checks will also be a significant cost savings to the volunteer at a cost of $21.95.

How does it work?
A volunteer will go to the BIB Secure Volunteer website and input their individual information.

They will make their payment and receive confirmation within approximately 24 to 48 hours that their background check has been completed and the district has received a copy of their results. Within 7 days the approved volunteer will receive an individualized VOLUNTEER CARD that they will show to the building each time they arrive for volunteer duty.

The BIB background check is valid for 3 years. This is a change from the previous 5-year validation. The BIB system will notify the volunteer via email when it is time for their recheck. All BCI/FBI background checks are grandfathered in. If a volunteer has a BCI/FBI check within the past 5 years, that

background check is still valid, and you do not have to complete the BIB check until 5 years has passed. After the expiration of the 5 years you will switch to the BIB background check.

Important Information Regarding Field Trips or Overnight Trips:
Per Olentangy Board Policy 9211, all field trips or overnight trips must first be approved by the school district. Support organization members must consult with their school principal, coach or advisor to be sure that any proposed field trip or overnight trip is formally approved by the District before the trip occurs.

Any volunteer who wishes to participate in an overnight trip must have a valid BCI and FBI background check dated within the last 365 days, as well as any additional HR required paperwork. This process may take up to 30 days to complete, so timeliness of starting the overnight process is imperative.

All of the procedures previously required to volunteer will still apply. The only changes made to the guidelines are the type of background check required and the validation period.

Please contact your building principal if you have any questions.

Resources

Ohio High School Athletic Association – Booster Club Resources http://ohsaa.org/School-Resources/BoosterClubResources

Ohio Attorney General – Charitable Resources
Registration: https://charitable.ohioago.gov/Charity-Registration

Charity Registration and Annual Report Filing System:
https://charitableregistration.ohioattorneygeneral.gov/Default.aspx

Training: https://charitable.ohioago.gov/Charitable-Webinars

Workshops: https://charitable.ohioago.gov/Charitable-Workshops

Charitable University: https://charitable.ohioago.gov/Charitable-University

Ohio Association of Nonprofit Organizations (OANO)
https://oano.org/

Resources for Nonprofits and Nonprofit Board Members
https://charitable.ohioago.gov/Resources-for-Charities

Parent Booster USA
https://parentbooster.org/

Ohio Ethics Commission
https://www.ethics.ohio.gov/

IRS Publications for Exempt Organizations
https://www.irs.gov/charities-non-profits/publications-for-exempt-organizations

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Appendix A

Annual Report Questions

Charitable Law Section

Please note: This document is to aid with preparation for filing information online and should be used for that purpose only. ***It may not be used as a substitute for filing an Annual Report online.***

Organizations with less than $25,000 in both revenue and assets in a given fiscal year are only required to complete Step 1 below.

Questions marked with a red asterisk (*) are required.

Step 1. Initial Questions to Determine Filing Requirements	
1.	Did your organization, on its own behalf, solicit Ohioans (contributions, instant pull tabs, bingo, special events, etc.)? *
2.	Did you hire a professional solicitor, fundraising counsel, and/or commercial co-venturer to solicit in Ohio? *
3.	Enter Amount of Gross Revenue. Gross Revenue does NOT include governmental grants and funding from other 501(c)(3) organizations. *
4.	Enter the Amount of Total Assets. *

Step 2. Organization Information and Addresses
This step asks you to reaffirm the organization's business and mailing addresses. This information can be edited if needed.

Step 3. Revenue, Expenses, Assets, and Liabilities	
REVENUE	
1.	Individual contributions, gifts, grants, and similar amounts received. *
2.	All other revenue. *
3.	Total revenue. * (Automatically calculated based on answers to 1 and 2 above)
EXPENSES	
1.	Program service expenses. *
2.	All other expenses. *
3.	Total expenses. * (Automatically calculated based on answers to 1 and 2 above)
ASSETS	
1.	Total assets. * (Automatically calculated based on amount of total assets entered in Step 1)
LIABILITIES	
1.	Total liabilities. *

Step 4. Board of Directors, Conflict of Interest, Audits, and Officer/Director Info	
1.	How many times did the board of directors meet in the last fiscal year? *
2.	Do you have a conflict-of-interest policy? *
3.	Did your organization have an audit conducted by a certified public accounting firm for the same fiscal year for which you are currently filing? *
4.	Provide the names, addresses, total annual compensation with benefits, and average hours per week of all officers, directors, trustees, and executive personnel of the charitable organization. *

Step 5. Organization Aliases and Additional Solicitors	
ORGANIZATIONAL ALIASES	
1.	Current aliases.
2.	If your organization solicits funds under any name other than its official name, please list each additional name.
ADDITIONAL SOLICITORS	
1.	If your organization uses fundraising counsel, professional solicitors, or commercial co-venturers, please list them.

Complete Steps 6 through 8 if:	
1.	The organization is not located in Ohio, but solicits in Ohio; OR
2.	The organization is located in Ohio, but has been in existence for fewer than two years; OR
3.	The organization is located in Ohio and did not file an annual report last year or has a fee pending from a previous year.

Step 6. Ohio Office, Chapters/Affiliates in Ohio, and Financial Record Custodian
SECTION 1
Address of primary office, chapter, branch, or affiliate located in Ohio. (If your primary office is in Ohio, you are not required to complete Section 1.)
SECTION 2
If your organization files a group federal tax return on behalf of other chapters and/or affiliates, please list any office, chapter, branch, or state affiliate in Ohio.
SECTION 3
If your organization does not maintain an Ohio office, please list contact information for the person who has custody of the financial records.

Step 7. Charitable Activities; Solicitation Info; Contribution and Distribution Custodians	
SECTION 1	
1.	Please describe the schedule of activities carried on by the charitable organization in the performance of its purpose. *
2.	How will the charitable contributions be used to fulfill the charitable purpose? *
3.	When will the solicitation be conducted? *
4.	In which Ohio counties will the solicitation be conducted? *
SECTION 2	

1.	List the people within the charitable organization who will have the final responsibility for the custody of the contributions. *
2.	List the people within the charitable organization who will have the final responsibility for the distributions of the contributions. *

Step 8. Solicitation Registration Info; Legal & Regulatory Actions; Contributions; Bingo Proceeds; Distributions	
SECTION 1	
1.	List states where the organization has registered or is authorized to solicit contributions. *
2.	List countries where the organization has registered or is authorized to solicit contributions.

Step 8. Solicitation Registration Info; Legal & Regulatory Actions; Contributions; Bingo Proceeds; Distributions (continued from previous page)	
SECTION 2	
Has your organization:	
1.	Been enjoined or otherwise prohibited by a governmental authority or court from soliciting? *
2.	Had its registration or authority denied, suspended, revoked, or enjoined by any court or other governmental authority? *
3.	Made a voluntary agreement with a governmental authority through a court or administrative body, such as compliance or assurance of discontinuance? *
4.	Been issued or received a cease-and-desist order from a governmental authority? *
5.	If "Yes" to any of the above, explain.
SECTION 3	
1.	Amount contributed by Ohio residents in the preceding fiscal year, including bingo proceeds. *
2.	For national organizations or organizations located outside of Ohio, please indicate the amount of distributions to Ohio recipients.
3.	Amount of gross bingo proceeds generated in the State of Ohio. *
4.	For what charitable purpose were the last year's contributions used? *

Step 9. Verification & Submission
This step asks you to reaffirm the organization's annual report information. This information can be edited if needed.

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Appendix B

Recommendations and Questions on Conducting an Audit

Receipts

- Are records maintained of all receipt books and other numbered forms used in acknowledging the receipt of cash?
- Are all copies of voided receipts retained?
- Are issuances of receipt books, listing sheets, and temporary books to individuals and activities properly recorded & controlled?
- Is cash turned in by individuals and activities identified with the receipts acknowledging initial receipt of the moneys?
- Are all cash receipts recorded promptly when received?
- Are details as to the number of items receipted and the unit price per item included in the receipt?
- Are cash deposits made promptly, and are they intact?
- Are cash receipts from fund-raising activities turned in promptly? Expenditures
- Are cash balances reconciled with bank balances monthly, and are detailed items listed on bank statements recorded on the books?
- Are voided checks retained?
- Are expenditures properly approved?
- Are cash expenditures supported by a vendor's invoice, a notation indicating receipt of materials or services, and authenticated purchase orders if required?
- Are disbursements by check properly signed?
- Are authorized expenditures for which no disbursement has been made reviewed for current status?
- Does the School Support Organization use unauthorized petty cash funds? Sales and Activities
- Are revenue-producing activities in accordance with those approved by the school district?
- Are all activities properly approved by the school administrator or a designated representative?
- Are all records of sales such as receipt books and register tapes reconciled to the cashier's receipt for moneys received?
- Are complete minutes of club meetings prepared on a timely basis?
- Do the minutes properly reflect approval of sales and revenue producing activities? Purchases
- Are items of purchase in accordance with the intentions of the club, and are they reflected in the minutes?
- Are club moneys spent to further the purposes of the club?
- Are contractual obligations properly authorized?
- Is the purchase of equipment properly recorded?
- Are proper controls exercised to prevent expenditures in excess of funds?
- Are timely payments made on all purchases on account? Financial Statements
- Are monthly reports of financial transactions of club accounts prepared and submitted to the executive committee?
- Are periodic financial statements of budgeted and actual revenues & expenditures prepared and submitted to appropriate officers?
- Is an annual budget adopted by the executive committee? Reconciliations
- Are bank accounts reconciled monthly?
- Are bank account reconciliations reviewed and approved by the President of the School Support Organization?

Appendix B
Sample School Support Organization Audit Program

Audit Procedures

Bank Reconciliations

- Trace ending balances on the reconciliations to bank statements, outstanding check lists, and other reconciling items.
- Verify that bank reconciliations were completed within 30 days of bank statement ending date.
- Ensure that any outstanding or reconciling items on the reconciliations were cleared the following month.
- Verify that the balance in the bank account (at beginning of school year), plus total deposits per check register, minus total disbursements per check register, balances to ending bank account balance (at end of school year).

Bank Statements

- Determine whether a procedure is in place for a club member, other than those that have check signing ability, to receive bank statements by mail and review for reasonableness.
- Determine whether any cash corrections were identified on bank statements. Ensure that reasonable explanations are available.
- Compare the number of cleared checks included in the bank statement with the number that is noted on the bank statement to ensure agreement.
- Ensure that cleared checks contain signatures of individuals authorized to sign checks. Ideally, bank accounts should be established to require two signatures.

Receipts

- From the check register or other accounting records, schedule each deposit (use of spreadsheets is helpful). If volume is significant, consider selecting only a representative sample.
- Trace deposits to collection documentation and prepared cash receipts for agreement.
- Trace deposits to bank statements to ensure agreement.
- Ensure that receipts are presented for deposit in a timely manner by reviewing the dates of prepared cash receipts with the date of deposit on the bank statement.

Disbursements

- From the check register or other accounting records, schedule each check, withdrawal, or other debit (use of spreadsheets is helpful). If volume is significant, consider selecting only a representative sample.
- Trace checks to supporting documentation such as invoices, receipts, approved expenses related to fundraisers, or other reasonable explanations.
- Review the canceled check to ensure agreement of payee name, endorsement, and check amount.
- Trace disbursements to budget approved by the membership or meeting minutes.
- For bank withdrawals for the purpose of establishing a change fund for an event, confirm that the change fund was later re-deposited.

Fundraisers

- Evaluate each fundraiser individually by calculating the value of items available for sale or number of tickets sold, and comparing to deposits and remaining inventory, if any, to ensure agreement.

Miscellaneous

- Inventory remaining check stock to confirm that all checks are present and sequential. Ensure that the check number for the last check issued and first check available in check stock are sequential.

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- Confirm that check stock is retained in a secure place when not in use.
- Determine whether any checks were voided during the course of the year. Ensure that any voided checks are retained in the records but have been sufficiently modified to eliminate the possibility of clearing the bank (i.e. signature portion has been cut out of the check and VOID has been written across the check).
- Ensure that sales tax reports were prepared and filed timely.
- If IRS 990 form was filed, review for reasonableness.

Appendix C

CERTIFICATE OF COVERAGE

Named Member	**Policy Number**	40000568PKEOHP02
Olentangy Local School District 7840 Graphics Way Lewis Center, OH 43035	**Carrier**	Ohio School Plan
	Policy Period	
	Inception	**Expiration**
	7/1/2026	7/1/2027

Certificate Holder	**Ohio School Plan Representative**
Legends Hospitality, LLC 61 Broadway, Suite 2400 New York, NY 10006	Hylant Administrative Services, LLC 811 Madison Avenue Toledo, OH 43603-2083

This is to certify that the Ohio School Plan has issued the policy shown above to the Named Member shown above for the policy period indicated.

Interest Type	Type of Coverage		Limits			
	Educational General Liability - *Occurrence*		Bodily Injury/Property Damage Each Occurrence & Sexual Abuse Injury - Each Offense			$4,000,000
			Personal and Advertising Injury Each Offense			$4,000,000
			General Aggregate			$6,000,000
			Products – Completed Operations Aggregate			$4,000,000
	Educational Legal Liability - *Claims Made*		Errors And Omissions Injury			
			Errors And Omissions Injury Aggregate			
			Employment Practices Injury			
			Employment Practices Injury Aggregate			
	Educational Auto Liability		Combined Single Limit			
	Educational Auto Physical Damage – Collision		Buses			Not Applicable
			All Other Autos			Not Applicable
			Hired Autos			
	Educational Auto Physical Damage – Other Than Collision		Buses			Not Applicable
			All Other Autos			Not Applicable
			Hired Autos			
	Educational Property		Property Damage Per Occurrence		Deductible	
	Valuation		Specific Real Property Limit		Specific Personal Property Limit	

Description of Operations/Locations/ Exclusions

Participation by Olentangy Liberty Athletic Boosters for fundraising during Ohio State game days. Insurance required by the Agreement shall be primary insurance, and that the insurer shall be liable for the full amount of any loss up to the total limit of liability required without the right of contribution of any other insurance coverage held by the Indemnified Parties. Additional Insureds are Legends Hospitality, LLC, Legends Sports, LLC, and Legends Music, LLC, and the Indemnified Parties per the Agreement.

Disclaimers

This Certificate of Coverage is issued for information purposes only, grants no rights to the Certificate Holder and does not positively or negatively amend or modify the coverage afforded by the policy. Therefore, if the Certificate Holder is required to be an Additional Member or Loss Payee, the policy may need to be endorsed. Any statement on this Certificate of Coverage does not confer rights to the Certificate Holder in lieu of such endorsement.

Regardless of any requirement or condition of any contract or other document relating to the purpose for which this Certificate of Coverage may be issued, the coverage afforded by the policy shown above is subject to all the terms, exclusions and conditions of such policy. Further this Certificate of Coverage does not constitute a contract between the Ohio School Plan, its authorized representative, and the Certificate Holder.

The Limits shown may have been reduced by paid claims.

Cancellation In the event of cancellation of the policy above, notice will be delivered in accordance with the policy provisions.

	Authorized Representative	**Date**
	Laura E Manning	8/5/2026

Appendix C

Top 10 Ways to Protect Your Organization Against Embezzlement

1. Money should never be kept at a treasurer's home.
2. Two people should always count the money, and both should sign the receipt verifying the amount.
3. Two signatures should be required on all checks.
4. Have someone who does not have check signing authority review and initial the bank statement monthly before giving it to the treasurer. This person is looking for red flags including checks showing up in non-sequential order, checks made out to cash, cash withdrawals, checks written out to non-approved vendors, checks written for nonapproved expenses and checks written out to individuals.
5. Never sign a blank check or a check made out to "cash."
6. The treasurer should arrange to deposit the money in the bank as soon after the conclusion of the project as possible.
7. Money should be deposited into the bank account daily, even if a project is ongoing.
8. All bills should be paid by check, never cash.
9. Conduct an annual audit or review of the books.
10. Make sure that you have a Bond policy and make sure to follow the requirements to guarantee coverage.

Appendix D

OLENTANGY LOCAL SCHOOL DISTRICT

Application for Improvements to School Facilities

Thank you for your interest in contributing funds for improvement to Olentangy School district facilities. In order for the Board to consider approval of your request, please complete the front and back of this application form and submit the completed form to:

Office of Business Management
Olentangy Local Schools
814 Shanahan, Suite #100
Lewis Center, Ohio 43035
Telephone: (740) 657-4008

Date of Request: _____

What group or organization do you represent? _____

Please note: Individuals must show either proof of liability insurance coverage during the requested improvement project or documentation that they represent a PTO or booster organization that is covered with liability insurance through the district's insurance coverage.

What is the proposed project? _____

What is the estimated value of the project? _____

How was this cost obtained? _____

State statute requires that projects over $50,000 be competitively bid within certain standards. Are you anticipating project costs in excess of $50,000? Yes _____ No _____

For what purpose do you wish to make these improvements to the grounds/facilities?

_____

_____

Will the requested addition/improvement cost the district directly or indirectly? _____

_____

_____

What is the expected life of this improvement? (How long will it last before needing improvement?)

_____

Who will be responsible for the maintenance or replacement of this improvement once it is completed?

_____

How will any improvements be funded? _____

Will additional fundraising be necessary after the project completion? _____

If yes, please explain in detail. _____

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Has this project been reviewed with the local building authority? _____

Will this project require a permit? _____

If yes, will you acquire a permit? _____

Location(s) where these improvements will be made? _____

_____

Proposed date when the project will be started: _____

Estimated date of completion? _____

The Board of Education will follow the required statutory process of competitive bidding for projects in **excess of $25,000.**

Please list the names and addresses of all contractors to be used on this project.
If additional contractors will be used, attach an additional sheet.

	Name	Address	Phone
Contractor #1			
Contractor #2			

Application Submitted by:

Name: _____ **Home Phone:** _____

E-Mail _____ **Cell Phone:** _____

Address: _____ **Business Phone:** _____

_____

_____
Signature of Applicant

_____
Signature of Building Principal or Assistant Principal

Approved: _____
Denied: _____

Reasons:
_____
_____

_____
Signature of Director of Business Management

Approved: _____
Denied: _____

Reasons:
_____
_____

Appendix E

TREASURER'S OFFICE MEMO: FOR IMMEDIATE RELEASE

To: All High School Athletic Directors (ADs); Director of Secondary Schools; Secondary Principals; All Booster and Support Club Officers and Members (Boosters)

Re: Summer Camp Procedures: Payment for District Coaches and Employees Working Summer Camps

May 21, 2024

This memo is being released and is documenting an immediate change in practice for how District Coaches or Employees are compensated for summer camps run by Olentangy Boosters.

Past practice has permitted our Boosters to directly pay Coaches or other Advisors $25/hour.

For the reasons outlined in this memo, this practice must end immediately. This memo will also detail how Coaches or other Employees **may be** compensated for work done during summer camps.

Reason 1: Employees May Not Accept Compensation from Any Other Source
In 2008, the Ohio Ethics Commission promulgated Ethics Opinion 2008-01 (Opinion). The Opinion found that coaches or employees who provide support for a school-related activity *may not* receive pay for the same services from *any source other than* the school district. Specifically, ORC §2921.43(A)(1) specifies the following:

(1) Division (A)(1) of Section 2921.43 of the Revised Code prohibits a public servant from soliciting or accepting, and prohibits any person from promising or giving a public servant, except as allowed by law, any compensation: (a) to perform his or her official duties; (b) to perform any other act or service in his or her public capacity; (c) for the general performance of the duties of his or her public office or public employment; or (d) as a supplement to his or her public compensation;

(2) R.C. 2921.43(A)(1) prohibits a school district employee who is compensated by the district to provide coaching or other services in connection with any school-related activity from also accepting payment for the same services from any other person, including a booster group or other school support organization; and

(3) R.C. 2921.43(A)(1) prohibits any person, including a booster group or school support organization, from promising or giving compensation to a school district employee for coaching or other services provided by the employee in connection with any school-related activity.

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While it may be argued that a coach is *not performing* his/her public duties at a summer camp, summer camps at our secondary schools generally have the following characteristics that make them in many ways an extension of the coach's or advisor's supplemental duties:

- Camps involve activities that often occur on school premises;
- The sport or activity uses the coaches or advisors *from the same sport or activity* (i.e., a summer football camp would involve the football coaching staff as opposed to just any other employees);
- Camps are used to promote the development of the sport and the secondary program in younger students who will ostensibly participate in those activities when they are of secondary/high school age;
- Camps often use the name, image or likeness of the school's athletics department and/or of the individual sport or activity, including advertising that promotes the participation of the school coaches, coaching staff or advisors.

Reason 2: Boosters or Support Organizations are Interested in Matters Before a School District, and Therefore Cannot Compensate Public Officials

Even if the coach or advisor is arguably not performing under the auspices of his or her supplemental contract at a summer camp, the Opinion further specifies that booster or support groups are entities that, "…seek to do business with, are regulated by, or interested in matters before…" a school district. Our Olentangy Boosters are recognized and officially endorsed by the Olentangy Board of Education at a board meeting, are covered by our general liability policies, and are clearly interested in matters before the District.

The Opinion notes that ORC §102.03(F) prohibits any person or entity that is seeking or doing business with, regulated by, or interested in matters before a public agency *from promising or giving compensation for services to any official or employee of the public agency*. Additionally, the Opinion notes that for the purposes of ORC §102.03, a coach, advisor or employee who holds a supplemental contract is a public official. The Opinion also notes that it is nearly impossible for a coach or advisor who is performing coaching or other advisory duties to withdraw from matters that affect a booster club or other organization established to support the very sports or activities that the public official is coaching or advising. Because of the following prohibitions in ORC §102.03(E—F) preclude our Coaches and Advisors from accepting compensation from Boosters:

> (D) No public official or employee shall use or authorize the use of the authority or influence of office or employment to secure anything of value or the promise or offer of anything of value that is of such a character as to manifest a substantial and improper influence upon the public official or employee with respect to that person's duties.

(E) No public official or employee shall solicit or accept anything of value that is of such a character as to manifest a substantial and improper influence upon the public official or employee with respect to that person's duties.

Reason 3: Olentangy Board Policy Prohibits Any Employee from Accepting Compensation from Boosters

One of the principal duties of the Olentangy Board of Education is to promulgate relevant policies and procedures to govern the school district's operations. Considering the Opinion and relevant statutes in the Ohio Revised Code, the Olentangy Board of Education has adopted Board Policy 9211, which states in pertinent part:

9211 - **DISTRICT SUPPORT ORGANIZATIONS**

The Board of Education appreciates the efforts of all organizations whose objectives are to enhance the educational experiences of District students, to help meet the educational needs of students, and/or provide extra educational benefits not provided for, at the time, by the Board.

.
.
.

The following rules and procedures shall govern the working relationships between the Board, administration, and any District support organization. The Board may revoke formal recognition of any support group that fails to comply with these rules:

A. **School employees and Board-approved school volunteers may not be directly compensated in any manner by District support organizations (emphasis added).**

Additionally, administrators and Board members will not manage or have access to District support organization funds or serve as a voting member or officer of the organization. Other district employees will not manage or have access to District support organization funds or serve as a voting member or officer for any support organization that is directly related to the public official's duties, or directly benefits the public official in their official capacity. The following are illustrative examples of what would be considered scenarios where public employees would be prohibited from serving as a voting member or officer: a coach serving as a voting member or officer of an athletic booster club, a building secretary or teacher serving as a voting member or officer of the PTO that supports the elementary school where that staff member works; a music teacher serving as a voting member or officer of the music booster club for that staff member's school; etc.

Conclusion: For the reasons noted in this memo, effective immediately, Boosters are prohibited from compensating District employees directly.

<u>What Options Exists for District Employees to be Compensated?</u>

The Opinion notes that while direct compensation of employees is prohibited, *the Boosters may still give donations to the Olentangy Schools, which the Olentangy Board of Education can choose to use to compensate district employees for work at summer camps*. It is the express intent of the Olentangy

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Board of Education and the Treasurer's Department to facilitate impactful summer programming for all our sports and activities, which helps create more opportunities for students to 'Flourish Here.'

> Accordingly, the Olentangy Board of Education willingly accepts donations from its Boosters and Support Organizations that can be used to compensate coaches or advisors for summer camps and programming.
> (F) No person shall promise or give to a public official or employee anything of value that is of such a character as to manifest a substantial and improper influence upon the public official or employee with respect to that person's duties.

Boosters are already familiar with providing donations to pay volunteer coaches and/or to supplement staffing in extra-curricular or co-curricular activities, and this practice can easily be expanded to include summer camps and programming.

The Olentangy Treasurer's Department has already met with high school ADs and Booster Club officers to explain how Boosters can work with ADs and/or other Administrative Staff to provide donations to the school district.

<u>The following is a brief description of the process</u>:

1. ADs/principals schedule building use for summer camps in each respective high school or middle school.

2. ADs/principals work with the coach or advisor for the sport(s) or activity(ie) to identify the school employees or volunteers who will be working or advising at the camp

3. ADs/principals provide this list to the Olentangy Schools Human Resources Department, specifically sending the list to Jody Cripe, jody_cripe@olsd.us, or Nicole Lynch, nicole_lynch@olsd.us

4. The Human Resources Department will create a board agenda exhibit identifying the coaches or advisors to be paid and the amounts to be paid:

    - In the past, the hourly rate paid for camps has been $25/hr.; this is still an acceptable rate, although the Olentangy Treasurer, ADs and the Director of Secondary Schools are studying if changes to the rate may be warranted; <u>continue to use $25/hr. until such time that additional guidance is issued</u>

    - Note that when coaches or advisors are paid through the Olentangy Schools, the wages are subject to *additional employer* contributions for state retirement (14%), Medicare (1.45%), and worker's

compensation/unemployment premiums (.55%)—a total of an additional 16%; in all cases, the amounts donated will be used to cover those *additional employer contributions*; therefore, if the booster club or support group wishes for the coach or advisor to *gross $25/hr*. the contribution will need to be $29/hr. (i.e., the amount needs to be 'grossed up' by a factor of 1.16 to cover employer benefits)

Example: A coach works 20 hours at a camp and the booster club wishes to make a donation to Olentangy Schools so that the coach can gross $500 in wages ($25/hr. x 20 hours). The contribution to Olentangy to cover the coach's gross wages and the employer share of mandated benefits (state retirement and Medicare) would be $580, and the contribution would be used as follows:

a. Coach's wages $500

Employer Mandated Benefits:

b. State retirement (STRS/SERS) $70 (14% of gross wages)
c. Medicare $7.25 (1.45% of gross wages)
d. Unemployment, Work Comp $2.75 (.55% of gross wages)

Note: If the booster club *does not* contribute the $80 for employer benefits, the coach would gross about $431 because the $500 contribution would need to cover both the employee's gross wages *and* employer mandated benefits.

Final Note: The District does not require the boosters to 'gross up' for employer benefits, but booster clubs may choose to do so if they desire.

- All amounts paid to district employees will be subject to the *employee share* of state retirement (14% for STRS, 10% for SERS), Medicare (1.45%), and applicable amounts for federal, state or local taxes

5. The coaches or advisors work the camp and complete a timesheet or other information that sufficiently states the total number of hours worked; this documentation is submitted to the AD/principal for approval

6. The documentation is submitted to the Olentangy Treasurer's Department, with the coach or advisor getting paid during a subsequent pay period

Appendix E

<u>Questions About This Memo?</u>

If you have questions about this memo, please feel free to contact Olentangy Treasurer Ryan Jenkins to discuss.

Thank you.

Olentangy Schools Treasurer/CFO

Cc: Todd Meyer, Superintendent
Melany Ondrus, Director HR
Olentangy Board of Education Members

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