



After School Activity Guidelines



TABLE OF CONTENTS

ADOPTING A PROCEDURE.....Page 3-4
PTA approval of After School Activities
After School Activity Committee Responsibilities
Two adults required for all PTA sponsored activities

CHOOSING AFTER SCHOOL ACTIVITY PROVIDORS.....Page 4-6
Individuals or companies under consideration
Outside Providers
Internal Providers

DETERMINING PROTOCOL.....Page 6-8
Included in protocol
After School Activities Coordinator responsibilities
Responsibilities of the second adult volunteer and instructor

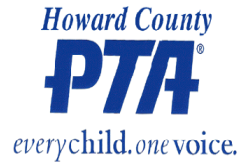
INSURANCE.....Page 8-9

ROOM REQUESTS (Use of School Facilities applications).....Page 9-10
Helpful Hints

FINANCES.....Page 10
Independent Contractor vs. Employee

UNRELATED BUSINESS INCOME—IRS FORM 990-T.....Page 11- 13
Legal requirements of Non-Profits
Unrelated Business Income
Federal Requirements
Private Inurement

AFTER SCHOOL ACTIVITIES CHECK LIST.....Page 14



PTA Council of Howard County
Guidelines for PTA Sponsored After School Activities

PTA Council of Howard County (PTACHC) supports the efforts of local PTAs in sponsoring after school activities. PTACHC believes that after school programs can address the educational, recreational, developmental, and safety needs of school-age children. In order for local PTAs to accomplish this task, specific criteria must be met to assure adequate levels of student care and safety. Each local PTA can choose to sponsor after school activities. PTACHC will act as an information resource to local PTAs. Please see PTACHC website for resources at <http://www.ptachc.org>. Contact current PTACHC elected officers with questions concerning after school programming by phone numbers listed on the website or by email ptachc@gmail.com.

National PTA has adopted a resolution in support of after school activities. Please see this link http://www.pta.org/topic_after_school_programs.asp for more information.

The **Howard County Public School System** supports after-school programs that provide students with opportunities to participate in supervised activities, engage in positive learning experiences and enhance their intellectual, physical and emotional wellbeing.

ADOPTING A PROCEDURE FOR APPROVAL OF AFTER SCHOOL ACTIVITIES:

- Each local PTA that chooses to start an after school program should establish an After School Activity Committee and a Chair person should be chosen for the committee. This should be done in accordance with local PTA Bylaws, operating procedures, and Roberts Rules of Order.
- Each PTA should adopt a procedure for approval of PTA sponsored after school activities (such as Board of Directors vote or Committee directive).

AFTER SCHOOL ACTIVITY COMMITTEE RESPONSIBILITIES:

- There are a number of possible before and after school offerings. The local PTA Executive Board, in conjunction with their After School Activity Committee, should discuss the offerings to be made available at each individual school. The decision should be approved per the local PTA's procedure (Board of Directors vote or Committee directive). Please remember quorum should be established whenever a vote is required at a Board of Directors meeting.
- Offering of activities may also be determined by the availability of program coordinators and volunteers.

- There should be a coordinator for each program offered by the local PTA. This would be the person who registers students for the program and the point of contact for the provider of the activity.
- The committee should review and assess potential programs.
- The committee should assess the previous year's programs (cost, educational value, enrollment, etc.) to establish if they are still congruent with the local PTA's current goals and objectives.
- The committee must present and seek approval for the after school program. This presentation must include: routine protocol, guidelines for sponsorship, and the emergency plan for students, parents and staff. Think of this as a blueprint for a successful after school activity.
- The local PTA officers must make unscheduled visits to ensure student safety.
- The committee will evaluate the programs upon completion.
- The local PTA will still be responsible for enforcing procedure for the class and enacting emergency plans if needed.
- The local PTA should consider decreased or free tuition for those students/families in need who qualify. The descriptors for qualification should be determined by the local PTA's Board of Directors in conjunction with the PTA's After School Activity Committee.

REQUIREMENT FOR ALL PTA SPONSORED ACTIVITIES AND PROGRAMS:

- **All local PTA sponsored activities must have two unrelated adults (18 years of age or older) present during the entire activity.** For example, if your PTA is sponsoring three after school offerings on Tuesday, then each of them would require two adults to be present (this can include an adult instructor). Therefore, in this scenario, six adults would be required to be at the school on Tuesday with two adults assigned to each activity.

CHOOSING AFTER SCHOOL ACTIVITY PROVIDORS:

ACTIVITY PROVIDERS UNDER CONSIDERATION NEED TO BE SCRUTINIZED:

- Complete a background check on the individual/company.
- Ask for several letters of recommendation.
- Schedule a time to observe the individual/company at work.
- Check if the vendor has liability insurance and can provide an endorsement that lists the PTA as an additional insured.
- All Howard County Public School System (HCPSS) employees undergo background checks on condition of their employment.
- If an after school program is contracted to an outside provider, determine the screening process the company follows for its employees. Ask if, and what type of background check was done.

- Local PTAs can require a background check. Please see listings of those available via any internet search or check with Howard County Police Department http://www.co.ho.md.us/Police/Police_Homepage.htm. There is a cost for this service.

OUTSIDE PROVIDERS (COMPANIES PROVIDING SERVICE):

- There are many programs available from outside providers (vendors) in the areas of science, art, writing, language, music and more. A program chosen should reflect student population, parental/student interest, school community influence, and program availability.
- The program coordinator should obtain a certificate of insurance from the outside after school activity provider. This gives evidence that the provider has insurance (the insurance company is listed), type, and limit of coverage. It only gives evidence that the provider has insurance at the time the certificate was issued. The after school activity committee should request a certificate prior to the start of an after school activity. The request should be made annually, or more frequently, if it is determined to be necessary by the committee.
- Additional insured endorsements, which name the local PTA on the vendors insurance, are required from all outside vendors. These endorsements are additions to an existing insurance policy held by the outside vendor which would add the local PTA to the insurance coverage of the outside vendor.
- Participant waivers are another type of Hold Harmless Agreement. It is suggested that the participant's (student minor) parent or guardian sign this type of waiver agreement. This allows the PTA to collect information, and also gives information to the custodial caregiver of potential dangers participating in this activity. These waivers may not always be legally enforceable, depending on state law and court interpretation. Waivers also do not absolve the local PTA from liability for injuries caused by the organization's own negligence. (Information adapted or taken from "Sound Advice for Functions and Events," Alliance of Nonprofits for Insurance Risk Retention Group – a copy distributed to all local PTAs should be kept available for reference.) Please see the link below for available PDF version.
- https://www.ani-rrg.org/ResourceCenter/ResourceDisplay.cfm?q_ID=383&PageAction=View

INTERNAL PROVIDERS (HCPSS EMPLOYEES, COMMUNITY MEMBERS, OR PARENTS):

An internal provider would be a teacher or parent at the local school level who would be instructing a before/after school activity for the students at that school for a fee. The PTA is not obligated to sponsor a teacher. If a teacher requests the support of PTA, here are some pointers to help assess the teacher:

- Review the material the individual wants to present.

- Ask for a recommendation from the school's administrator.
- In accordance with the HCPSS Ethics Regulations, HCPSS employees are not to be paid directly by students' parents for after school activity instruction. Please see the most recent HCPSS ethics regulations at <http://www.hcpss.org/board/policies/>.
- Any HCPSS employee, parent or community member providing after school activities for a fee sponsored by the local PTA should be paid by the PTA using scholarship funds. When determining the budget for the local PTA at the beginning of the year a good estimate of the cost for after school activities paid to internal providers should be determined. This amount will be collected during registration for after school activities for the purpose of the scholarship fund.
- The Maryland PTA's currently required insurance discourages local PTAs from making payments to vendors (outside or internal providers). Local PTAs are encouraged to have vendors of after school activities paid by each individual participant. Therefore, each local PTA's officers and Board of Directors must make the independent decision regarding the distribution of scholarship funds to HCPSS employees, community members, parents or any non-insured provider, as the local PTA's provider of any after school activities.
- Internal providers (HCPSS employees, community members, and parents) who teach after school activities are not considered PTA employees. They are paid by the scholarship fund and therefore are not covered by workman's compensation benefits or other withholdings.
- The local PTA is required to file all tax forms as stipulated by the Internal Revenue Service (IRS) for non-employee workers (1099). Please see the sections in this booklet referring to insurance and finance for more detailed information.
- Any after school activity program taught by a HCPSS employee must take place after their work day (therefore if the teachers' work day ends at 3:30pm the activity can not start until 3:31pm). Two PTA volunteers are required to monitor students until the class is able to start. All after school activities, regardless of the provider, require two unrelated adults to be present for each class at all times.

DETERMINING PROTOCOL

The local PTA must design a procedure for safety and each activity must be in compliance with these safety protocols. In addition, a plan for emergency situations needs to be made, e.g., instructor fails to show; class canceled; health emergency; weather related school cancelation; power failure; child not picked up; etc.

The Executive Board, After School Activity Committee Chair, the school administration, individual teachers, and school office should be aware of the students participating, who is providing the activity, and the name and contact information for the coordinator of the activity.

All PTA sponsored after school activities must have two adults present at all times. This may include the teacher plus a parent volunteer. The Executive Board must check with the program coordinator to be sure that there are two adults (unrelated and 18 years of age or older) present for each activity. This is critical for the safety and protection of the students participating, the instructor of the activity, and the local PTA's Board of Directors. Additionally, it is highly recommended that the local PTA's officers or designated Board of Directors voting members make at least one unannounced visit to each after school activity during each session offered.

PROTOCOL SHOULD INCLUDE:

- How children are dismissed from their classes to the activity at the end of the day (whether they meet at a designated room or are picked up by a parent volunteer).
- A list of children attending each activity, including name/teacher/grade/phone number/special conditions (e.g.: allergies), to be given to the class instructor and school office prior to an activity starting.
- An attendance/sign out form for parents to sign at pickup.
- Procedure for after-care students to be returned to after-care (if in the school).

AFTER SCHOOL ACTIVITIES COORDINATOR MUST:

- Be available in case of emergencies.
- Keep a log of each activity, including:
 - A list of participants attending each activity, including name, teacher, grade, phone number and other contact information.
 - Contact information for teacher and parent volunteers.
 - Signed Activity Waiver for each participating child.
 - List of student allergies, health concerns, and special needs.
 - A record of any behavior problems of various children, adults not picking up their child, and follow the protocol for action to take regarding these issues.

DUTIES OF THE SECOND ADULT VOLUNTEER AND INSTRUCTOR MAY INCLUDE BUT ARE NOT LIMITED TO:

- Escort the children from their classroom and ensure that they are safely in the hands of their parent/day-care after the activity.
- Be in the room and available in case of emergencies.
- Keep a log of the activity, including:
 - Sign In/Sign Out for each child in the program with the dates. Parents must sign out their child at the end of the activity.
 - Emergency information for each child (important phone numbers, health issues, grade, method of transportation to/from school and activity). This information needs to be gathered before the onset of the program and should be given to you by the program coordinator.

- Sign In/Sign Out for parent volunteers and instructor. It is a good idea for the log to have the instructor's phone number(s) and any important health issues (such as allergies) for the children.
- Any behavior problems of various children, adults not picking up their children. Please note these and follow up by contacting the program coordinator. The program coordinator will then follow the established procedure according to their local PTA's developed protocol.

INSURANCE

When a local PTA sponsors any activity, it must comply with its current insurance policy coverage. All PTA units in Maryland are required to have insurance coverage of:

- Liability
- Bonding
- Directors and officers

The Maryland PTA negotiated insurance policy is through BB&T Insurance Services.

The insurance carrier information:

BB&T Insurance Services of California, Inc.
535 N. Brand Blvd., 10th Floor
Glendale, CA 91203

For questions or enrollment at any time, please call Kathy Meagher, BB&T Insurance Services of California, Inc., 818-662-4202 or pta@unionbancins.com.

Toll free: 866-611-9400

http://www.mdpta.org/bridge_insurance.html

http://www.ptachc.org/CTreasurer_guidelines/INSURANCE.htm

Bonding insurance, also known as Commercial Crime Insurance, protects the PTA in the event an officer's or member's dishonesty results in the loss of funds. You are covered for \$25,000 with a \$500 deductible. Read the Insurance Loss and Prevention Guide for more information on coverage.

General Liabilities Plus Insurance protects the PTA sponsored event, except those events and coverages specifically excluded. The coverage has a \$1,000,000 limit that covers all allowable PTA activities. It is critical that before planning any PTA activities, the RED, YELLOW, and GREEN pages be reviewed in the insurance guide.

Directors & Officers Liability – D & O picks up where Commercial General Liability leaves off and protects your directors, officers, volunteers, and employees. D & O liability insurance provides protection for claims arising out of wrongful acts (making policy and managing the affairs) of directors, officers, members and volunteers that do not fall under the definition of physical injury. For the insurance loss and prevention guide, go to:

<http://www.mdpta.org/documents/LossControlGuideBook-2008Maryland.pdf>

There are provisions under the current insurance policy with BB&T which exclude specific activities and provide no insurance coverage, and thereby are strictly prohibited (even if the vendor has their own insurance). Such activities and events are defined as “red light” activities.

“Yellow light” activities are allowed if certain conditions are met and “green light” activities are expressly approved. **Nevertheless, under no circumstances should any PTA unit sign a Hold Harmless Agreement for a vendor, concessionaire or service provider, or agree in any way that the PTA will be held responsible for liability.**

Some programs require athletic, sport, and physical type of activity. These represent extremely high potential liability to the local PTA and its officers. These types of activities are excluded from the Medical Payments section of the policy but are not excluded from the Liability section. This means that the insurance policy will not pay for medical expenses resulting from participation in these activities, but will cover liability in the event of a lawsuit. **The local PTA is required to notify all participants, and in the case of a minor, their parents/guardians that there is not medical payment protection.** In the event of an injury, medical expenses are the responsibility of the participant or their parent/guardian.

Red, yellow and green light activity lists are available through your PTA unit. These are also listed in the loss and prevention guide at: <http://www.mdpta.org/documents/LossControlGuideBook-2008Maryland.pdf>

All after school activities require the vendor to provide a Certificate of Insurance and an endorsement naming the local PTA as an additional insured. Please make two copies - one for the program coordinator and one to be held by the PTA files by one of the officers determined by each local PTA, as is stipulated in their protocol.

ROOM REQUESTS – USE OF SCHOOL FACILITIES:

The PTA, as a non-profit organization, enjoys a trusted and privileged status with the Department of Education (DOE) in Howard County. As such, we must never abuse that trust. Thus, local PTAs are not required to pay a Use of Facilities Fee for activities held at the school during the week. Weekend usage is different. This requires a custodian to be present for a fixed amount of time and a fee is charged. For-profit organizations must pay a Use of Facilities Fee at all times.

Food and beverages are prohibited from the classroom areas.

The using organization shall make every effort to leave assigned areas as clean and in good working order as the areas were found. Violations could result in denying further use and/or charges for cleaning and/or repair services.

All use of schools shall be cancelled when schools are closed due to inclement weather or other emergency conditions. School closing notification is done via radio, television, and by eSchool email announcements. It is strongly advised for all parents/guardians of students participating in PTA sponsored after school activities to register to receive eSchool Newsletters for school closing notification. Parents/guardians should also have a plan with their student in the event of school closing/early dismissal.

ROOM REQUEST APPLICATIONS:

- “Application and Permit for Use of School Facilities” forms are available through the school administration and must be completed and submitted quarterly to the Office of Community Services at the Department of Education (DOE), in accordance with published guidelines documented in Howard County Public Schools Policy 10020, Use of School Facilities by Non School Groups. Please review the current policy at <http://www.hcpss.org/board/policies/>.
- To verify classroom or area availability, check with the school administration.
- Once the application is completed, the principal and/or assistant principal must sign the application, and then it is forwarded to the Community Services Specialist at the DOE for approval.
- Once approved or disapproved, the application will be mailed to the Supervisor or Leader of the Program as designated on the application.
- The DOE relies on the sponsoring “party” to decide if the after-school activity is “appropriate.”

HELPFUL HINTS

- Since applications must be submitted quarterly, an activity which is held the entire school year would require 4 separate applications.
- Requests for indoor and outdoor areas for the same event (date and time) require separate applications.
- It is helpful to bring a copy of the approved application (permit) to the event to prove authorization for use. Please make two copies - one for the program coordinator and one to be held by the PTA files by one of the officers determined by each local PTA, as is stipulated in their protocol.

FINANCES

PTAs plan and develop programs and projects that, at times, require them to contract with an individual to perform their service. The PTA must decide whether this person is an *independent contractor or an internal provider*.

The IRS has established 20 factors to help make the determination. Among them are instruction, training, hiring, supervising, ongoing relationship, and schedules. No single factor controls the decision, and the importance of each factor varies depending on the occupational and factual information. The amount of control your PTA has over the worker will be an important determining factor to the IRS in the event of an audit. It is wise to maintain complete documentation, and essential to keep on top of the most recent IRS decisions and trends.

As a local PTA, it is advisable to have vendors as independent contractors. This means that the parents' checks are made out to the business – independent contractor (outside provider). This will prohibit money being cycled through your PTA's bank account. Otherwise, if PTA checks are written out to the provider, then a 1099 will need to be issued by your treasurer. This is the case only when utilizing internal providers such as PTA members-parents, community members and or HCPSS employees for after school activity instruction. When internal providers are sponsored by the PTA to provide after school activities they should be paid using a Scholarship fund. The treasurer will need to issue a 1099 (non-employee) statement for each instructor paid via the Scholarship fund.

Please see PTACHC website for treasurer resources at <http://www.ptachc.org/Clocalresources/index.htm>.

UNRELATED BUSINESS INCOME—IRS FORM 990-T

Most PTAs are exempt from federal income tax under Section 501(c)(3) of the Internal Revenue Code and further defined as a public charity (not a private foundation).

Tax-exempt status means that the PTA does not pay federal income tax on income from activities that are substantially related to the purpose for which the PTA was given exempt status. Non-profits risk losing their tax-exempt status if activities that provide income become the primary focus, and make the tax-exempt mission secondary.

However, the PTA may be required to pay tax on other types of income referred to as unrelated business income (UBI).

THE LAW REQUIRES NON-PROFITS TO:

- Report unrelated business activities (by filing IRS Form 990-T) when gross receipts are at least \$1,000
- Pay taxes on such income

WHAT IS UNRELATED BUSINESS INCOME?

For an activity to be classified as yielding unrelated business income, the income or activity must be (1) from a business, (2) regularly carried on, and (3) unrelated to the organization's tax-exempt purpose.

- From a business:
 - To be considered a business, the non-profit must take an active role in the generation of the income from an activity.
 - The activity must provide income, but does not have to produce a profit.

- Regularly carried on:
 - IRS regulations state that activities which are carried on only “discontinuously or periodically” will not be considered to be regularly carried on.
 - If activities are of short duration, but follow-up or preparation is carried on over a long period, it could be UBI.
 - An activity occurring only once per year may be considered UBI if a commercial company performing the same activity would also be active only once a year.

- Unrelated to the organization’s tax-exempt purpose:
 - If an activity is not substantially related to the PTAs mission, then it could be considered unrelated to fulfilling the tax-exempt purpose of the PTA.
 - It is important to remember that the substantial relation to the PTAs tax-exempt purpose cannot come solely from the PTA’s need for money.

FEDERAL REQUIREMENTS:

IRS Federal Tax-Exemption Status—501(c)(3) Organizations

Most PTAs are classified as tax-exempt 501(c)(3) Public Charities under the Internal Revenue Code.

One major advantage for organizations that are classified under Section 501(c)(3) is that contributions to such organizations may be treated as charitable contribution deductions by donors when calculating their federal income taxes. This includes PTA members themselves, who may receive only minimal reimbursement for the expenses and may be able to treat the remaining balances as charitable gifts. Examples of possible expense deductions include transportation, telephone calls, meals, and lodging. Consult with current IRS rulings for allowable deductions.

It is very important that PTAs do not jeopardize their favorable tax-exempt status. They must not violate certain restrictions that apply to their 501(c)(3) classification.

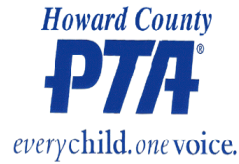
- A PTA, as a 501(c)(3), must be organized and operated exclusively for charitable, educational, or scientific purposes (mission as defined in bylaws).
- Its resources and funds cannot be used for private benefit of an officer or director (private inurement).

- Upon dissolution, its assets must be distributed for one or more of those defined tax-exempt purposes.
- It cannot engage in any political activity. Organizations that are classified 501(c)(3) are forbidden to support candidates for public office.
- It can only engage in an insubstantial amount of lobbying activity.
- IRS website link to review tax information for Charities and Other Non-Profits <http://www.irs.gov/charities/index.html>

PRIVATE INURNMENT:

If the PTA has applied for, and been granted an exemption under 501(c)(3), no part of the net earnings of the organization may inure to the benefit of, or be distributed to its members. The inurnment prohibition means that PTAs cannot pay more than market value for goods or services to an insider (someone in a decision-making capacity). Non-profit organizations are devoted to charitable purposes, whereby profits (or reserves) may not be distributed to its members. This means that if the after school activity provider (vendor) gives the PTA money for number of registrants, for example, this must be known beforehand and put into the incoming monies.

Questions or concerns regarding the
After School Activities Guidelines should be sent via email to:
ptachc@gmail.com



AFTER SCHOOL ACTIVITIES CHECK LIST

- STEP 1**
 - **Form a committee and elect a chairperson**

- STEP 2**
 - **Adopt a procedure and determine protocol for your PTA's approval**

- STEP 3**
 - **Make a safety and emergency plan**

- STEP 4**
 - **Determine committee and PTA responsibilities**

- STEP 5**
 - **Determine the programs**

- STEP 6**
 - **Choose a provider**

- STEP 7**
 - **Determine type of provider**

- STEP 8**
 - **Know your PTA insurance**

- STEP 9**
 - **Request a room (Use of School Facilities form)**
 - **Follow facilities use approval process**