

## Policy 3000

### Finance Policy Overview

Effective: March 2009

Revised: January 2024

Elementary

Secondary

Both

All schools are to follow the directives in the most current edition of the Diocese of Columbus Financial Policy Manual. These policies are extensive and, to reduce repetitiveness, they will not be repeated in this manual. However, all schools are responsible for knowing and adhering to those policies. The Office of Catholic Schools Financial Policies listed hereafter are additional policies that are supplemental to the Diocese of Columbus Financial Policy Manual. All schools must follow these as well.

## Policy 3001

### School Bank Accounts

Effective: January 2024

Revised: January 2024

Elementary

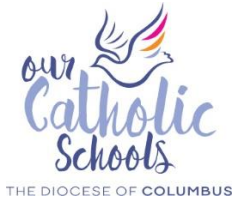
Secondary

Both

The Office of Catholic Schools recommends that any parish with a school establish a school-specific checking account with their bank. The purpose of a separate school checking account is to provide a better, transparent view of the school's current cash flow position, avoid commingling of school and parish revenue, and allow for separation of school and parish expenses.

The Office of Catholic Schools also recommends that any school (parochial or diocesan) that nets an annual surplus open a savings account through the Diocesan Finance Office. Please see Diocesan Finance Policy 306.1 and 306.2 for more information and guidance. These savings accounts should consist of, but are not limited to, capital repairs and maintenance, capital improvements, tuition assistance, and school reserves.

These standard accounting practices should aid in providing greater clarity on the school's financial position, allowing for the Diocese and the Office of Catholic Schools to better support and guide operational success as well as long-term sustainability.



## Policy 3002

### Financial Reporting

Effective: January 2024

Revised:

Elementary

Secondary

Both

Diocesan schools are required to submit a Statement of Financial Position and Statement of Activity to the Diocesan Finance Office and to the Office of Catholic Schools on a monthly basis. Please see Diocesan Finance Policy 201.0 and 202.2 for more information and guidance.

Parishes are required to submit a Statement of Financial Position and Statement of Activity to the Diocesan Finance Office on a quarterly basis, reflecting both parish and school accounts. Please see Diocesan Finance Policy 201.0 and 202.1 for more information and guidance. To provide greater financial support and guidance to parochial schools, OCS asks and recommends that this financial information also be sent to the Office of Catholic Schools on the same quarterly basis.

## Policy 3100

### School Budget Preparation

Effective: December 1975

Revised: January 2024

Elementary

Secondary

Both

All schools of the Diocese are to prepare an annual budget for school operation costs based on past expenditures and projected cost increases. Budgets must be balanced. All income sources for a school must offset the expenditures. It is the responsibility of the parish(es) to assist, when necessary, with funding the operating costs for a parochial school and to assist with the funding of all capital expenditures. It is each diocesan school's responsibility to fund all operating costs.

Copies of all school budgets are to be submitted to the Office of Catholic Schools. Parochial and diocesan schools must submit a preliminary budget by March 1 with a final budget due no later than September 15. It shall be the responsibility of the Office of Catholic Schools to provide data, assist in the preparation of the budget, and act in a consultative capacity in refining the budget of each school.

#### Parochial Schools

1. The pastor, principal, business manager, school advisory board and others deemed appropriate shall help prepare the preliminary and final school budgets according to Diocesan and OCS financial policy guidelines.
2. The budget is then submitted to the finance committee for final approval.
3. The budget is then submitted to the Office of Catholic Schools for their consulting advice in the refinement of the budget.
4. It is highly recommended that tuition rates not be set nor released to the community until the Office of Catholic Schools has reviewed and approved the budget.

#### Diocesan Schools

1. The principal, business manager, school advisory board and others deemed appropriate shall help prepare the preliminary and final school budgets according to Diocesan and OCS financial policy guidelines.
2. The budget is then submitted to the finance committee for final approval.
3. The budget is then submitted to the Office of Catholic Schools for their consulting advice in the refinement of the budget.
4. Tuition rates cannot be set nor released to the community until the Office of Catholic Schools has reviewed and approved the budget.

## Policy 3101

# Reporting Income/Expenditures From School-Related Organizations

Effective: May 1983 as Policy 3100.85

Revised: January, 2024

Elementary

Secondary

Both

For budgeting and accounting purposes, money raised by school-related organizations shall be treated as Net Student Services Activities Income. This includes but is not limited to, home school associations, cafeteria, preschool, and Jon Peterson Scholarship programs.

In addition, all schools are required to follow the Jon Peterson Scholarship Playbook, developed by the Office of Catholic Schools, which lays out further policies and best practices for implementation and management of this program.

## Policy 3110

### Central Administration Fee

Effective: June 1972

Revised: January 2024

Elementary

Secondary

Both

The annual fee for each parochial and diocesan school is based on the school's average daily membership (ADM) as determined by the enrollment during the first full week in October. Schools are notified by the Office of Catholic Schools of the amount of this fee in January of the preceding year so that budgets reflect the necessary amount.

This per-student fee is for services provided to schools by the Office of Catholic Schools and the other offices of the Diocese of Columbus. In addition, the schools are called on to contribute to the funding of fees charged to the Diocese that are then allocated to schools, such as OCSAA dues.

## Policy 3200

### Tuition Rate

Effective: August 2004 as Policy 3240.05

Revised: January 2024

Elementary

Secondary

Both

Students attending parochial and diocesan schools will be charged a tuition fee generally commensurate with the per pupil cost of education in the school. Tuition is determined at the local level and shall consist of one tuition rate that is directly related to the cost to educate as established through the preliminary budget process. To arrive at a cost to educate, the following calculation should be utilized:

#### **Total School Operating Expenditures/# of Students= Per Pupil Cost of Education**

Families should be billed the cost to educate and grants are subsequently applied.

Total school operating expenditures also should include shared personnel with the parish. Business managers and maintenance staff are two examples of shared personnel between the school and parish. Any shared personnel should have their salaries and benefits allocated in the school and parish budgets based on their duties and time spent. Shared facility costs, such as, utility bills, internet, maintenance supplies, also should be allocated between school and parish. Allocation of depreciation expense between school and parish buildings also should be considered where appropriate. All of these expenditures should be reviewed annually and adjusted accordingly.

Realizing that school communities vary, schools not in compliance with this policy are to show progress toward meeting it. Moving to a full cost of education, needs-based tuition model may be accomplished over the course of a year, or it may take several years of incremental changes. It is suggested that each location consult with its finance committee to determine the best path forward. Annual reviews will be held by the Office of Catholic Schools until all schools are fully in compliance with this policy.

## Policy 3210

### Tuition Assistance

Effective: October 2000 as Policy 3130.0

Revised: January 2024

Elementary

Secondary

Both

In order to make Catholic education affordable and accessible for all families, each school shall consider all financial sources that are potentially available, consisting of but not limited to, EdChoice Scholarships, JPSN Scholarships, Emmaus Road Scholarships, Diocesan Annual Tuition Assistance, Catholic Foundation scholarships and grants, and local parish and/or school endowments, scholarships, and grants.

All of these financial sources require an application and formal process to be considered and all awarding is based on the financial need of the family as well as by the guiding parameters of the particular scholarship or grant.

EdChoice and JPSN Scholarships are administered by the Ohio Department of Education. This process is completed by both the parent and the school via the EdChoice Portal. After the initial award process each spring, the application operates on a rolling basis throughout the year with tiered and prorated award amounts.

Emmaus Road Scholarships and Diocesan Annual Tuition Assistance are administered by the Office of Catholic Schools. This process is completed via the FACTS Grant and Aid portal. The application deadline to be considered for these scholarships is March 15 of each year.

Catholic Foundation scholarships and grants are administered by the Catholic Foundation. Please visit their website for more information on the scholarships and grants available and application requirements.

Local parish and/or school endowments, scholarships, and grants are administered by the local pastor and/or principal. It is recommended that this process be completed via the FACTS Grant and Aid portal along with a consultation meeting between the family and the pastor and/or principal. It is also recommended that this application deadline be March 15 of each year.

#### Applying Scholarships and Discounts

Section 3317.022 of the Ohio Revised Code states the following:

For purposes of division (A)(11)(a) of this section, the net tuition and fees charged to a student shall be the tuition amount specified by the alternative school minus all other financial aid, discounts, and adjustments received for the student. In cases where discounts are offered for multiple students from the same family, and not all students in the same family are scholarship recipients, the net tuition amount attributable to the scholarship recipient shall be the lowest net tuition to which the family is entitled.

If an EdChoice student is eligible, meets the criteria, and receives any scholarship or grant, the tuition billed to EdChoice must be reduced by the amount of the scholarship or grant. Therefore, the tuition assistance process at each school should review and consider all sources of potential scholarships and grants at the same time,



ideally, aligned with the March 15 deadline for the FACTS Grant and Aid process.

For example, Sample Student was awarded an EdChoice Scholarship with a maximum value of \$6,166. Her parents are active in the parish and applied for and met the awarding criteria for a parish grant. The family also qualified for \$500 from the Emmaus Road Scholarship Fund.

<b>SAMPLE: 2024-25 Tuition Statement for One Student</b>	
2024-25 Total School Tuition	\$6,000
Emmaus Road Scholarship	\$1,000
Parish Grant	\$500
EdChoice Scholarship	\$4,500
<b>Remaining Balance</b>	<b>\$0</b>

In this example, the EdChoice Scholarship could have satisfied the entire \$6,000 tuition liability. Since her parents applied, qualified and were awarded the other two scholarships, those amounts had to be subtracted prior to entering Sample Student’s EdChoice Scholarship.

#### Multiple Children Discounts

Multiple child discounts vary by location, but the tuition rate is reduced after the second child and often times the fourth child is free. As schools transition towards a full cost to educate, also called a needs based tuition model, they should determine if multiple child discounts are still needed and adjust accordingly. The ORC specially states, “In cases where discounts are offered for multiple students from the same family, and not all students in the same family are scholarship recipients, the net tuition amount attributable to the scholarship recipient shall be the lowest net tuition to which the family is entitled.”

#### Parish Grants and Scholarships

Parish grants and scholarships are generally given for students of active parish families. In order for a family to be considered an active member, it is necessary that they:

- Are registered in the parish,
- Are recognized by the pastor as an active family in the sacramental life of the parish,
- Contribute time and talent to the ministries of the parish,
- And, in agreement with the pastor, they regularly contribute an appropriate portion of their annual income to the financial support of the parish.

#### Fees

The EdChoice Scholarship is designated to cover tuition for a student in a non-public school, but not fees. Any fees that are a regular part of your school tuition and fees policy must still be paid for by the family.

Both the Traditional EdChoice and EdChoice Expansion programs have a provision where schools are not permitted to charge the tuition balance to any family below 200% of the Federal Poverty Level. These students are flagged as “Low Income Status”. While these families may not be charged a tuition balance, they are still required to pay any applicable fees.



THE DIOCESE OF COLUMBUS

## 3000 Series – Finance

It is advised that each school evaluate its fee structure and policy to determine what amount these should be. This should be reviewed on an annual basis and adjustments made accordingly.

Revision History: 01/24, 08/04, 10/00

## Policy 3220

### Ohio EdChoice Scholarships

Effective: January 2024

Revised:

Elementary

Secondary

Both

The Ohio EdChoice Traditional Scholarship program was enacted in 2005 to serve families residing in underperforming school districts. The program has been expanded multiple times since its inception to assist additional families; in particular, those with lower incomes are assisted by the EdChoice Expansion Scholarship. In 2023, the State of Ohio expanded eligibility for EdChoice Expansion Scholarships to all Ohioans, creating a universal scholarship program. Families with an adjusted gross income (AGI) that is at 450% or below the Federal Poverty Guideline (FPG) are eligible for a full scholarship, with a tiered reduction for those above. Every Ohio student is eligible for a minimum amount.

EdChoice will either pay the maximum scholarship amount or the non-public school's stated tuition (minus discounts scholarships, or other forms of aid), whichever is less. The scholarship amount may vary from year to year, as it will increase when the funding formula for public schools increases.

**Schools may not require any family to participate in EdChoice.** Ohio Administrative Code 3301-11-11 (A) (7) states, "(7) The school will abide by its admission policy fairly and without discrimination with regard to students applying for or having been awarded scholarships pursuant to this chapter." As EdChoice is a parent-driven school choice program, families cannot be required to participate or be asked about their eligibility or scholarship amount. While checks are sent to the school, they must either be endorsed by the parent or on behalf of the parent. **Schools and/or parishes should not punish or coerce parents into participating by refusing financial aid unless they apply for EdChoice.**

#### Management and Confidentiality of EdChoice

Each school should designate an employee(s) to manage the EdChoice scholarship program for their school. This employee(s) must request access and permission rights from the Office of Catholic Schools. No other person should access the EdChoice portal using this employee's credentials. Ideally, this employee(s) would not be a parent of a child in the school. In addition, only a paid employee(s) will be granted access and permission rights into the EdChoice portal. Volunteers will not be allowed this privilege.

Due to the sensitive nature of the EdChoice program, as it relates to personal finances of families, the school employee(s) designated to manage the scholarship program shall exercise extreme confidentiality, privacy, and ethical practices in the handling of individual family information.

Any sensitive information obtained through the EdChoice program shall not be used to discriminate, punish, or coerce the family in any capacity. Failure to abide by the management, confidentiality, and ethical practices of this policy, will be grounds for the employee's access and permission rights to be removed by the Office of Catholic Schools.

### Budgeting and Accounting for EdChoice

EdChoice is a state-funded scholarship, and funds are restricted for school related purposes only. Payments from the State of Ohio are made to the school in 10, monthly installments beginning in the early fall and/or once a student has been awarded a Scholarship. Currently, payment is mailed in the form of a check. Schools may utilize a form, provided by the Office of Catholic Schools, to obtain permission to sign the checks in place of the parent. Otherwise, parents must endorse checks each month. Schools should cash checks promptly and record receipt of each check to verify that payment was received.

Once the EdChoice payment has been deposited, funds should be accounted for by utilizing the EdChoice revenue line item in QuickBooks. Funds should be clearly recorded against a student's tuition liability by utilizing FACTS Tuition Management to track tuition collection. The accounting system should be periodically compared against the school record keeping for accuracy. Any EdChoice refunds to the state of Ohio should be made in a timely manner.

## Policy 3230

### Scholarship Granting Organization

Effective: January 2024

Revised:

Elementary

Secondary

Both

Beginning in tax year 2021, individual taxpayers and pass-through entities can claim a credit for monetary donations made to a certified scholarship granting organization (SGO). The maximum credit equals \$750 per individual tax filer or \$1,500 if married filing jointly.

The Diocese of Columbus established the first SGO in the State of Ohio as the Diocesan Education Corporation, dba the Emmaus Road Scholarship Fund. The Emmaus Road Scholarship Fund is registered to the Diocesan Education Corporation and managed by the Office of Catholic Schools. The Office of Catholic Schools provides administrative services inclusive of, but not limited to, the collection and distribution of funds, donor management, branding, and the annual recertification process with the State of Ohio. As permitted by Ohio law, administrative service fees are compensated to the Diocesan Education Corporation.

All Catholic schools and parishes in the Diocese of Columbus are strongly encouraged to participate in and to promote the Emmaus Road Scholarship Fund, particularly in the months of November and December and again during income tax season from February through April 15.

Donations made to the Emmaus Road Scholarship Fund may be directed to any of the Catholic Schools in the Diocese recognized by the Office of Catholic Schools. These restricted donations reside in a school-specific fund managed by the Diocese of Columbus and the Office of Catholic Schools.

The distribution of SGO funds for tuition assistance is determined based on the FACTS Grant and Aid application during the spring. SGO dollars raised in a calendar year are distributed as scholarships for the following school year. For example, 2023 SGO donations are distributed as Emmaus Road Scholarships for the 2024-25 school year.

## Policy 3240

### Diocesan Tuition Assistance Fund

Effective: January 2024

Revised:

Elementary

Secondary

Both

The Diocese of Columbus and the Catholic Foundation provide annual tuition assistance funds to the Office of Catholic Schools for distribution to families with demonstrated need. Schools may ask families to apply for Diocesan Assistance through the FACTS Grant and Aid portal by the annual deadline of March 15. Distribution of Diocesan Assistance Funds will be determined each spring and will be made in order of greatest need, while adhering to any stipulations specific to the various sources of funding. The Office of Catholic Schools will manage the distribution process.

## Policy 3250

### Parish Grant From a Sending Parish to a Receiving Parochial School

Effective: March 2009 as Policy 3240.0

Revised: January 2024

Elementary

Secondary

Both

All parishes are responsible for providing access to a Catholic school education to those who desire it. Cooperation is needed to implement the following process to determine the amount of a parish grant from a sending parish.

1. The pastor and business manager from each sending parish is to be invited to meet with the pastor, principal, and business manager of the receiving school regarding school finances. This meeting is to include information on both current and projected operating costs, per pupil cost to educate, and the projected tuition rate for the upcoming school year.
2. Each sending parish is encouraged to come up with their own parish grant application process, criteria, and formula for awarding.
3. It may be necessary to adjust the sending parish's grant model in order to meet the needs of the receiving parishes.
4. Any potential parish grant may vary based on the individual student/family (see policy 3210).
5. Agreement is then to be reached that is acceptable to both the sending and receiving parishes regarding any potential student parish grant.
6. In the event an agreement cannot be reached, a meeting shall be scheduled with the Office of Catholic Schools to act as mediator in finalizing an agreement.

Sending parishes are encouraged to market and promote the Scholarship Granting Organization (SGO) to their parishioners, and in doing so, should encourage that the donations be earmarked to the receiving parishes and elementary schools in which their parishioners attend. This arrangement should be considered in the parish grant agreement, and combined with the other potential scholarships and grants that exist, could eliminate future need for the sending parish grant. The Office of Catholic Schools will assist both the sending and receiving parishes in this process so that all parties are in agreement.

## Policy 3251

### Parish Grant From a Sending Parish to a Receiving Diocesan High School

Effective: March 2009 as Policy 3240.0

Revised: January 2024

Elementary

Secondary

Both

All parishes are responsible for providing access to a Catholic school education to those who desire it. Cooperation is needed to implement the following process to determine the amount of a parish grant from a sending parish.

1. The pastor and business manager from each sending parish is to be invited to meet with the principal and business manager of the receiving diocesan secondary school regarding school finances. This meeting is to include information on both current and projected operating costs, per pupil cost to educate, and the projected tuition rate for the upcoming school year.
2. Each sending parish is encouraged to come up with their own parish grant application process, criteria, and formula for awarding.
3. It may be necessary to adjust the sending parish's grant model in order to meet the needs of the receiving diocesan secondary school.
4. Any potential parish grant may vary based on the individual student/family (see policy 3210).
5. Agreement is then to be reached that is acceptable to both the sending and receiving parishes regarding any potential student parish grant.
6. In the event an agreement cannot be reached, a meeting shall be scheduled with the Office of Catholic Schools to act as mediator in finalizing an agreement.

Sending parishes are encouraged to market and promote the Scholarship Granting Organization (SGO) to their parishioners, and in doing so, should encourage that the donations be earmarked to the receiving diocesan secondary school in which their parishioners attend. This arrangement should be considered in the parish grant agreement and combined with the other potential scholarships and grants that exist, could eliminate the future for the sending parish grant. The Office of Catholic Schools will assist both the sending parish and receiving diocesan secondary school in this process so that all parties are in agreement.



## Policy 3300

### Tuition Collection

Effective: January 1992 as Policy 3240.3

Revised: January 2024

Elementary

Secondary

Both

All policies governed by the Diocesan Financial Policy Manual shall be followed.

In addition, each school will have a written explanation of financial requirements of parents, including, but not limited to, tuition, any fundraising obligations, and the procedures for financial delinquency, including continuation at school and participation in graduation/continuation ceremonies. This policy shall be given to parents at the time of registration, included in the parent/student handbook, and as part of the tuition contract.

All schools are to utilize FACTS Tuition Management for tuition contracts and tuition collection. The tuition contract must be signed and in effect in order for a student to be enrolled at a school and prior to the student's attendance at the school.

All tuition contracts should, first, present the full cost to educate, followed by any and all potential scholarships and/or grants received, culminating in the remaining balance owed by the family. See below for one example of how this should be presented.

<b>SAMPLE: 2024-25 Tuition Statement for One Student</b>	
2024-25 Total School Tuition	\$6,000
EdChoice Scholarship	\$1,800
Emmaus Road Scholarship	\$500
Parish Grant	\$1,000
<b>Remaining Balance</b>	<b>\$2,700</b>

## Policy 3400

### Management of School Accounts

Effective: May 1983 as Policy 3610.0

Revised: January 2024

Elementary

Secondary

Both

All policies governed by the Diocesan Financial Policy Manual shall be followed.

In addition, all money raised in the name of the school or its auxiliary organizations must be deposited in school-controlled accounts. The principal's signature must be included among the authorized signatures for all school-related accounts. Such accounts are subject to supervision by the principal (and/or at the elementary level, the pastor) and by Diocesan audit. Any school-sponsored organization whose records are kept by someone other than the school's bookkeeper (or, at the elementary level, the parish's bookkeeper) shall be required to submit financial reports to the school on a monthly basis.

Segregation of duties is a key internal control intended to minimize the occurrence of clerical errors as well as fraud, both intentional and unintentional, by attempting to ensure that no person, employee or volunteer, has the ability to both perpetrate and conceal those errors and/or fraudulent occurrences within the normal course of their duties.

Generally, segregation of duties would consist of, authorization or approval, custody of assets, recording of transactions, and reconciliation activities. Ideally, separate employees and/or volunteers would perform each of these four major duties. An example of proper segregation of duties would consist of one person depositing cash at the bank and a second person reconciling the bank statements.

When these duties cannot be sufficiently segregated due to the small size of staff and/or volunteers, it is important that mitigating controls, such as a detailed supervisory review, be put in place to reduce risks. In addition, consider rotating staff and/or volunteers among different duties periodically. This is another control measure that a small size staff can utilize in mitigation of errors and fraud.

## Policy 3500

### Fundraising

Effective: January 2024

Revised:

Elementary

Secondary

Both

The Catholic Schools are nonprofit entities that rely on fundraising revenue to supplement tuition in order to fulfill the mission of Catholic education in the Diocese of Columbus.

As diocesan bodies, we must ensure that, by undertaking fundraising activities, our appeals are truthful and forthright, theologically sound, and strive to motivate the faithful to a greater love of God and the greater community. Furthermore, all fundraising activities must uphold the legal, statutory or regulatory requirements set forth by the State of Ohio and the United States Government.

This policy provides guidance on how fundraising at Our Catholic Schools should be managed to ensure that all schools maintain these standards, while providing assurance and transparency to donors with regard to the use of funds raised. It shall be disseminated to the appropriate officers, associations and activity groups.

#### Definitions

**Donation:** A donation is a gift for which no direct benefit is sought. It may take the form of cash, services or goods and can be given from an individual or organization.

**Sponsorship:** A sponsorship is where a business (or individual) provides money in order to secure the marketing of its business name, products, services or image.

**Grant:** A grant is cash given to an organization for a specific purpose. By accepting a grant, there is an obligation to fulfill any criteria the grantor may place contingent on funding, i.e., submission of a report to ensure the project funded satisfies the objectives outlined during the application process.

**Appreciated Securities:** Appreciated securities are those assets that are worth more today than when they were acquired. Stock is one of the most common forms of appreciated security and may be donated in lieu of cash to support some fundraising efforts.

**Planned Giving:** Planned gifts include charitable gift annuities, bequests, charitable remainder trusts, and life insurance policies, among other vehicles. Planned gifts provide significant tax benefits for the donor while providing future support for nonprofits.

### General Conditions

1. Fundraising efforts are to be for defined needs.
2. No organization may promote a fundraising project in the school's name without prior approval of the school principal and/or pastor. Capital fundraising projects require the approval of the superintendent and, ultimately, the Bishop of the Diocese of Columbus.
3. All funds collected are to be used for the intended purpose stated in the fundraising communication.
4. Administrative or overhead costs associated with a fundraiser should not exceed 10% of the total funds collected.
5. Donors are to be informed regarding the use of donated funds and provided assurance that any allowable restrictions on the use of the funds by the donor will be honored.

### Gift Acceptance

All gifts accepted by Our Catholic Schools, including each of the gift types outlined above, must be consistent with the mission of Our Catholic Schools and the virtues of our Catholic faith. Schools, school organizations and/or activity groups must refuse any gift from a source that is contrary to the teachings of the Catholic Church. Generally speaking, the following factors are to be considered when accepting gifts:

The gift must primarily benefit Our Catholic Schools, whether it is for operations, programs, or other special projects.

1. The gift must not compromise Our Catholic Schools' values and/or the teachings of the Catholic Church.
2. Are the donor's intent and Our Catholic Schools' use of the gift compatible?
3. What impact does this gift have on the reputation of Our Catholic Schools?
4. Is the gift readily available for use by Our Catholic Schools without the need to incur significant financial expense or administrative burden?
5. Will the gift encourage (or discourage) future gifts?

For gifts that are not donations of cash or check, additional policies and handling restrictions apply. See Diocesan Financial Policy Series 450.0: Other Forms of Donations for guidance.

### Accountability

1. All funds collected by school organizations and/or activity groups should be deposited in an authorized school/parish account (See Diocesan Financial Policy 302.1: Opening/Closing Bank Accounts) and disbursed in the approved manner set forth by the school/parish.
2. School organizations or activity groups are to provide regular reports to the school principal and/or pastor on the status of fundraising efforts, including financial details. At minimum, the reports should include the amount of money collected, any administrative costs, and the amount/use of funds dispersed.
3. When warranted, similar reports should be provided to donors and benefactors to detail the impact of the funds raised on advancing the mission of the school.

It is the responsibility of the principal to ensure that all fundraising activities follow the aforementioned policies.

## Policy 3510

### Fundraising and School Volunteer Hours

Effective: January 2024

Revised:

Elementary

Secondary

Both

At all times, schools will comply with the Internal Revenue Service (IRS) guidelines that address fundraising and volunteer hours.

1. Schools may not impose fines for volunteer hours not completed by parents or accept payment in lieu of volunteer hours.
2. Schools may neither require nor allow parents to work in lieu of tuition.
3. Schools may not impose fines for fundraising obligations not met by parents.
4. Schools may not require that parents purchase a reasonable amount of Scrip Certificates.

## Policy 3520

### Capital Campaigns

Effective: January 2024

Revised:

Elementary

Secondary

Both

Capital campaigns in the Diocese of Columbus require the direct permission of the Bishop prior to soliciting funds or advertising a campaign. The Office of Catholic Schools should be contacted when a school wishes to consider a major fundraising campaign. OCS will guide the leadership of the parish and/or school through a process of discernment and planning that ultimately will form the campaign plan to be submitted to the Bishop for approval.

After or in conjunction with completing this discernment and planning process, schools must develop support documentation to submit for campaign approval. This documentation must include:

1. A letter to the Bishop detailing the project, the rationale for undertaking the project, the contribution of the project to the mission of the school and to the mission of Catholic education in the Diocese.
2. A financial feasibility study that outlines the structure of the campaign and the likelihood of success.
3. Design work. A master plan for the project along with professional estimates of the costs of the project must be submitted.
4. Endowment. All building projects over \$1 million must also include at least 10% of the project total to be raised in an endowment fund.
5. A complete campaign plan. The Office of Catholic Schools will provide guidance on the campaign plan to ready it for submission.

Once the above documents are gathered, the Diocese of Columbus will review the proposal, provide feedback, and then submit to the Bishop for consideration.

No project or campaign may launch or in any way become public without the written approval of the Bishop of Columbus.

## Policy 3600

Elementary

### Administration of Federal and State Government Programs

Secondary

Both

Effective: January 2024

Revised:

All Federal government programs are administered to students at schools in the Diocese of Columbus primarily through the school's local public district of residence. Public schools are required by law to notify schools of the services available to them and to consult on these services with the nonpublic school. The Office of Catholic Schools do not administer any Federal programs, but can aid schools in navigating funds available to them.

Likewise, all state government programs are administered with the intention of benefitting students directly. Schools in the Diocese of Columbus currently receive their Auxiliary Services Funds indirectly through the public district. Schools whose districts do not have an adequate requisition system must use the Diocesan System, AQUINAS.

It is the administrator's responsibility to be knowledgeable about each government program and its requirements. Administrators should know their allocations, plan their spending so that funds are used in the year they are allocated, and consult with their public districts on a regular basis. Administrators should take advantage of all federal and state programs that will benefit their students and not place an undue burden on a school's religious freedom. Schools also should be collecting data to be used in federal and state programs, regardless if they plan to opt in to a program that year.

The Office of Catholic Schools will assist administrators with this responsibility. Administrators will be required to collect and submit relevant government programs data as requested by the Office of Catholic Schools.

## Policy 3700

### School Vehicles

Effective: January 2024

Revised:

Elementary

Secondary

Both

#### School Vehicles, Inspection and Maintenance

1. The pastor and/or principal of any Diocesan school, which operates school vehicles for transporting students, shall insure that an annual vehicle safety inspection is completed for each such vehicle by a certified Department of Transportation inspector before the beginning of each school year. Records of such inspections must be maintained.
2. The pastor and/or principal also shall make certain that a mandatory pre-trip inspection is performed every time the bus is used and that records of these inspections are maintained.

#### School Vehicle Drivers

1. Pastors and principals of Diocesan schools, which operate school bus vehicles for student transportation, are responsible for verifying the qualifications of the vehicle drivers.
2. Prior to hiring a bus driver, the pastor and principal should call the Diocesan Human Resource Department for specific instructions.
3. All such drivers must possess a valid Ohio CDL license, have an excellent driving record, and exhibit the ability to maintain student order while driving.
4. All bus drivers must attend a minimum of six hours of safety training annually. Such drivers are under the supervision of the school principal.

#### Contracted School Vehicle Services

1. A pastor and/or principal of a school which contracts with a student transportation company operated by an outside agency shall insure that such a company provides high standards of safety for its drivers, and \$5,000,000.00 minimum insurance coverage.
2. A certificate of insurance should be obtained for the school records.
3. The company must also provide verification of their own workers compensation policy and a statement that all bus drivers have been approved (i.e., drug test and background check) to drive for the company.
4. It is the responsibility of the pastor and/or principal to observe all pertinent state laws in the operation of a Diocesan school transportation program.



## Policy 3800

Elementary

### Diocesan High School Capital Repair Grant

Secondary

Effective: January 2024

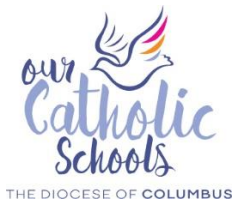
Both

Revised:

The annual Diocesan High School Capital Repair Grant will be awarded each year to one diocesan owned and operated high school in Franklin County and one diocesan owned and operated high school outside of Franklin County. The grants are intended to address major capital needs, such as roof repairs, boiler repairs, and other similar projects. Schools should work with the Director of Facilities to identify the projects that would qualify for the grant. The Office of Catholic Schools will manage the application process (see following page) and the distribution of the funds.

The distribution of the grants will follow the rotating schedule below. The schools were ordered based on an assessment of upcoming maintenance needs conducted by the Facilities Office.

School Year	Inside Franklin County	Outside Franklin County
2023-24	Bishop Ready	Fisher Catholic
2024-25	Bishop Watterson	Notre Dame
2025-26	Bishop Hartley	Bishop Rosecrans
2026-27	St Francis DeSales	TCC HS
2027-28	St Charles	Newark Catholic



## Diocese of Columbus Capital Repair Grant Application



This application is for capital repair needs at all Diocesan high schools. This endowment was generously bestowed upon us for the repair, maintenance, and general upkeep of the Diocesan High School buildings, particularly for projects that most directly relate/address the needs of older buildings and grounds that tend not to be thought of in the normal course of running a school.

Beginning in 2024, the full amount of the annual disbursement from the endowment will be awarded to one school inside Franklin County and one school outside Franklin County on a rotating basis. For administrative purposes, this application still must be completed by the schools receiving the funding and all projects must be submitted for approval. Please submit a separate page 2 for each project needing funding.

The deadline for submitting this request is **January 30** of each year. Completed forms should be emailed to the Office of Catholic Schools, who will submit them to the Director of Facilities.

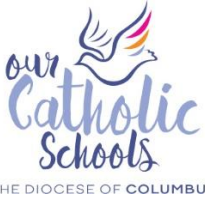
School Year

Name of School

Principal Signature

Date

	Category	Total Cost	Grant Request
<b>Project 1</b>			
<b>Project 2</b>			
<b>Project 3</b>			
<b>Project 4</b>			
<b>Project 5</b>			



Please describe these projects in the space below.

Project # \_\_\_\_\_

**Additional Questions**

1. Will the project(s) be pursued if no funds are provided?

\_\_\_\_\_

2. What would the method of payment be for this project?

\_\_\_\_\_

3. Do you have completed bids for this project?

\_\_\_\_\_

**Attach all proposals to this application**

**Approval Signatures**

**Projects \$10,000 or more**

Facilities Office Signature \_\_\_\_\_ Date \_\_\_\_\_

Superintendent’s Signature \_\_\_\_\_ Date \_\_\_\_\_

Chief Financial Officers Signature \_\_\_\_\_ Date \_\_\_\_\_

Chief Operations Officers Signature \_\_\_\_\_ Date \_\_\_\_\_

Revision History: 01/24

## Policy 3900

### E-Rate Discount Program

Effective: January 2024

Revised:

Elementary

Secondary

Both

The E-Rate Program provides discounts to assist most schools in the United States to obtain affordable Internet access and telecommunications services. This program has provided more than \$1 billion to Ohio schools through four service types: Data Transmissions Services and Internet Access, Internal Connections, Managed Internal Broadband Services, and Basic Maintenance of Internal Connections.

All schools are required to participate in this program and the E-Rate process for our diocese is managed by the Office of Catholic Schools in collaboration with the Diocesan IT and Finance Departments. The application and request are completed by our E-Rate consultant, who assists with the calculation of internet costs and discounts.

The discount process involves an application and request to the Universal Service Administrative Company (USAC) for competitive bids to various vendors. Discounts range from 20-90 percent of the costs of eligible services and are based on the level of poverty as well as the urban/rural status of each school.

E-Rate funding follows a fiscal year of July 1 through June 30 with the application window opening in January of each year.

## Policy 3910

### Grants

Effective: January 2024

Revised:

Elementary

Secondary

Both

A grant is a fund given by a person or organization to an individual or another organization for a specific purpose linked to the common good of the public. Grants are widely available and schools are encouraged to seek these out and apply for any that are appropriate. The Office of Catholic Schools would like to draw attention to two of the many grants that exist, one grant through The Catholic Foundation and a second through the Ohio Facilities Construction Commission.

Through the generosity of their donors, The Catholic Foundation is able to award responsive grants annually to organizations in the Diocese of Columbus that fall within one of their four giving pillars. These pillars consist of parishes, education, vocations, and ministries. Our schools are able to apply for these responsive grants to support pre-schools, elementary and high schools. These grants have the potential to cover educational programs, equipment, maintenance and repair needs, as well as new staff positions.

The application process opens September 1 of each year with a deadline of September 30. The awards are then granted by October 31 of each year. For more information and to apply, please visit their website: <https://catholic-foundation.org/grants/>

In 2021, the state of Ohio launched the K-12 School Safety Grant Program to help schools pay for new security cameras, public address systems, automatic door locks, visitor badging systems, and exterior lighting. Eligible schools may be awarded up to \$100,000. For more information and to apply, please visit their website: <https://ofcc.ohio.gov/grants/ohios-k-12-school-safety-grant-program/ohios-k-12-school-safety-grant-program>

The Office of Catholic Schools is available to assist all of our schools in the grant writing process.