# Financial, Legal and Administrative Toolkit for Maintaining Volunteer Programs

Jim Dickinson, Director of Community Engagement, Business Volunteers Unlimited, Inc.
Kristine Dunkerton, Executive Director, Community Law Center, Inc.
Nancy Hall, Consultant Senior Advisor, SB & Company, LLC
Kyle Richards, Tax Principal, SB & Company, LLC
Monique Booker, Partner, SB & Company, LLC







## State of Volunteerism

Nancy Hall
Consultant Senior Advisor
SB & Company, LLC
<a href="mailto:nhall@sbandcompany.com">nhall@sbandcompany.com</a>
(410) 962-8970

# OBAMA AND VOLUNTEERISM A QUICK HISTORY

December 2008 as President-Elect

- Goal that middle and high school students volunteer 50 hrs per year
- Goal that college student volunteer 100 hrs per year with a tax credit attached
- Provide more programs for retiring Americans to volunteer



# **History Continued**

April 2009 Office of Social Innovation

- Find out what is working
- Provide money to innovative projects
- To promote national service and volunteerism







# **History Continued**

June 2009: The United We Serve Initiative

• A way to directly involve Americans in tackling problems in their communities. While any kind of volunteer service is encouraged, the effort focuses on four key areas; education, health, energy and the environment, and community renewal







# **History Continued**

February 2010: 2011 Budget Request

- Expanding AmeriCorps to 105,000 to leverage 3 million volunteers
- Invest in Senior Corps
- Increase support for Learn and Serve America
- Increase Social Innovation Fund to \$60 million







## Volunteerism in the US

- 64 million people 24%
- Women 30%
- Men 23%
- People in their 30's and 40's 30%
- College graduates 43%







# Volunteerism in Maryland

- 1.3 million volunteers
- 28.8% of residents volunteer (26<sup>th</sup> among the 50 states and DC)
- 192.2 million hours of service
- 44.1 hours per resident (10<sup>th</sup> among the 50 states and DC)
- \$3.9 billion of service contributed







# Legal Issues for Nonprofits Using Volunteers

Kristine Dunkerton
Executive Director
Community Law Center, Inc.
<a href="mailto:kristined@communitylaw.org">kristined@communitylaw.org</a>
(410) 366-0922

## What is a volunteer?

- **Volunteer**: Performs services at the direction of the nonprofit with no compensation or expectation of compensation
- Can be reimbursed for "reasonable expenses"
- Be careful with "stipends!" For what and whom are they for? Where is the money coming from? How much is it? Are you providing a 1099 should you?





# Can an Employee Also Volunteer?

- Exempt employee yes, but they are not really volunteering, they get paid regardless of # of hours worked
- Exempt v. Non-exempt employees you must know the difference for each of your employees.
   Consult an attorney if in doubt!
- Non-exempt employees must be paid overtime
- Non-exempt employees cannot waive their right to overtime







If a volunteer is found to be an employee, the organization will likely be in violation of employment laws including wage and hour laws, tax withholding, workers compensation, and unemployment insurance.







# How can I avoid the risks and protect the organization?

- Do not allow a recently laid off/resigned employee (exempt or nonexempt) to volunteer for your organization
  - VERY RISKY. Person can claim they were coerced.
  - How do you prove they should not be paid?
- Do not allow current non-exempt employees (full-time or part-time) to volunteer. If you must, make sure the volunteer position is clearly not work-related (ex: the face-painting bookkeeper)
- Recruit new people to volunteer that are not current or former employees
- Have someone orient, manage, recruit, and train volunteers other than the person who orients, manages, recruits, and trains employees (for example, use a volunteer coordinator not the office manager)



#### Laws are designed to encourage volunteerism.

#### **Volunteer Protection Act** - 42 USC § 14503 (1997)

- Provides minimum level of protection for volunteers
- Intent: nonprofit not volunteer is responsible for negligent acts and omissions

#### Maryland Volunteer Service Act - Md. Code, Courts & Jud. Proc. §5-407

- A volunteer is an officer, director, trustee or other person who provides services or performs duties for an association or organization without receiving compensation
- A volunteer is not liable for damages beyond the limits of any personal insurance the volunteer may have in a suit that arises from an act or omission of an officer, director, employee, trustee or other volunteer of the organization for which the volunteer performs services

Exceptions to liability protections include willful/wanton conduct, gross negligence, failure to be properly licensed/certified/authorized, wrongful acts while operating a motor vehicle, fraud/fiduciary misconduct, actions brought by attorney general/state official, delivery of certain professional services, knowing violation of the law or under the influence of alcohol or drugs







#### MD Protections for Specific Volunteers

There are many specific provisions for specific types of volunteerism. This is a sample, not a complete list:

- § 5-603, Emergency Medical Care (Good Samaritans) are not civilly liable for any act or omission in giving assistance or medical care without fee or compensation, care is provided in a reasonably prudent manner, and care is relinquished to someone who is certified to provide medical care becomes available.
- § 5-606, Physicians working at a nonprofit providing health care services voluntarily and without compensation through a charitable organization is not liable, beyond the limits of any insurance coverage held, in any suit for civil damages for an act or omission resulting from the services rendered.
- § 5-802, Community Recreation Volunteers is not personally liable for damages in a civil action for acts or omissions resulting from the performance of duties for a community recreation program.

Exceptions to all of these laws are generally that the volunteer is personally liable for damages if it is found that the damages were a result of negligent operation of a motor vehicle, a result of the volunteer's willful, wanton or grossly negligent act or omission, or the result of the volunteer's negligence in permitting unsupervised activity.

#### Legal Protection for the Nonprofit Organization: Charitable Immunity

- Common law immunity from tort liability is premised on the trust fund theory, that is, because funds of the organization are impressed with a trust for charitable purposes, those funds should not be diverted to pay tort damage awards
- If an organization carries insurance, recovery is limited to the policy limits
- Harm was not intentional or the result of gross negligence







#### "Could we be sued?" or

#### "If we were sued, would we be liable?"

- A nonprofit can be sued by anyone...at anytime...for anything.
- Determining whether a nonprofit will be liable for harm resulting from its acts or omissions depends on the confluence of various factors, including whether:
  - the nonprofit had a duty of care with respect to those who were harmed,
  - the nonprofit breached its duty of care,
  - harm actually occurred,
  - the harm that occurred was foreseeable,
  - the breach of the duty of care was a proximate cause of the harm that occurred, and
  - there were reasonable measures available to the nonprofit that would have prevented the harm from occurring.
- All of these considerations will be factored with the laws of a particular jurisdiction and the perspective and biases of the judge or jury who will consider the facts in a particular case.
- It is difficult, if not impossible, to predict whether liability will be imposed. Legal counsel representing the nonprofit, with full knowledge of all of the circumstances and facts at hand will try to make this prediction and advise the nonprofit accordingly.
- If you have specific concerns about your program, consult with a lawyer BEFORE a claim is made against your organization!



# Basic Insurance Coverage

- General Liability
- Crime Bond
- Officers and Directors
- Event
- Specialty insurance for the relevant field (for example, Professional Liability Insurance for volunteers who are lawyers)
- Ask broker about no-fault policy for accidental medical insurance coverage for volunteers in your program; involves physical risk and your general liability does not cover volunteers







#### Releases & Waivers

#### Placing Liability Risk on Others

- Elements to Include in Waivers of Liability for Participants in Higher Risk Programs of the Organization:
  - Assumption of Risk by Volunteer
    - Awareness of inherently hazardous nature of activities that may lead to serious or fatal injury.
    - · Awareness of any specific risks for which the organization is aware.
  - Release of Organization from Liability
    - Acceptance of full responsibility for risks, property damage, illness, injury or death.
    - Release Organization and agents, representatives from any and all liability, causes of action, suits for property damage, bodily injury, death and all other claims arising out of participation in Organization's program.
    - Organization has no liability regarding adequacy of medical care, equipment, supplies, or lack of evacuation capability.
    - Organization released from claims for harm caused by other participants.
    - At sole discretion of Organization staff, changes in program may be made and any student, participant may be excluded for safety, medical, other reasons.
    - Enforceability? Maybe in MD (language must be clear and harm the result of simple negligence on the part of the organization).
    - May not be enforceable if parent signs for child, fraud, mistake or coercion in signing, or intentional or reckless behavior was involved.





# How do I get legal help for my organization?

Complete our application form – download at

www.communitylaw.org/apply\_for\_service/

Or contact our Outreach Coordinator, Alyson Harkins at 410-366-0922 or

AlysonH@communitylaw.org

to discuss your application.

One-time application fee based on your budget for each issue. No fee for the volunteer attorney.

Community Law Center, Inc. 3355 Keswick Road, Suite 200 Baltimore, MD 21211







# Accounting for Volunteers

Monique Booker
Partner
SB & Company, LLC
mbooker@sbandcompany.com
(410) 584-1403

## In-kind contribution definition

- The **contribution** of professional time. In other words, when an individual donates his/her time in a professional capacity to supervise members, train or engage in member development, provide technical assistance on a project, evaluate a project, oversee project quality, or provide pro bono work as a member of the non-profit organization on a permanent or temporary basis, the time involved is an inkind contribution
- Volunteer or member time in a general capacity is not considered an in-kind contribution



## Criteria for in-kind contribution

- FASB ASC 958-605-25-16 requires that contributions of services be recognized if the services received meet any of the following criteria;
  - They create or enhance nonfinancial assets (i.e. land, buildings, use of facilities, intangible assets and services)
  - They require specialized skills and would have to be purchased if they had not been provided by contribution







# Specialized skills

- Accountants, architect, carpenters, doctors, electricians, lawyers, nurses, plumbers, teachers, craftsmen, and other professionals
- Requires individual to be licensed to practice the profession or craft
- Some professional jobs do not meet the specialized skill requirement, such as receptionist







# Measurement Principles for Contribution

- FASB ASC 958-605-30-10 states that the fair value of contributed services that create or enhance nonfinancial assets may be measured by referring to either the fair value of the services received or the fair value of the asset, or of the asset enhancement resulting from the services
- Consider what it would cost to obtain a similar service







#### Tools to value the contributed services

• The Independent Sector has come up with annual figures representing an hourly rate for non-management volunteer time

<a href="http://www.independentsector.org/programs/research/volunteer">http://www.independentsector.org/programs/research/volunteer</a> time.html

• The Bureau of Labor Statistics has hourly wages by occupation that can be used to determine the value of a specialized skill

http://www.bls.gov/oes/current/oes\_nat.htm







# Non-Management Wage

- The dollar value of volunteer time for 2008 is estimated to be \$20.25
- Independent Sector takes the value of volunteer time based on average hourly earnings of nonsupervisory workers and increases it by 12% to estimate fringe benefits





# Legal Occupations

Occupation Code	n Occupation Title	Employment	Median Hourly	Mean Hourly	Mean Annual
23-0000	Legal Occupations	1,003,270	\$34.49	\$44.36	\$92,270
23-1011	Lawyers	553,690	\$53.17	\$59.98	\$124,750
23-1021	Administrative Law Judges, Adjudicators, and Hearing Officers	13,370	\$36.99	\$38.88	\$80,870
23-1022	Arbitrators, Mediators, and Conciliators	9,570	\$24.36	\$28.68	\$59,650
23-1023	Judges, Magistrate Judges, and Magistrates	25,470	\$52.99	\$48.29	\$100,450
23-2011	Paralegals and Legal Assistants	253,040	\$22.18	\$23.46	\$48,790
23-2091	Court Reporters	17,930	\$23.90	\$24.98	\$51,960
23-2092	Law Clerks	31,500	\$17.85	\$19.51	\$40,580
23-2093	Title Examiners, Abstractors, and Searchers	59,390	\$18.41	\$20.24	\$42,090
23-2099	Legal Support Workers, All Other	39,310	\$24.16	\$27.24	\$56,660

# Support for service contributed

- Documentation best practices
  - Contributions should contain documentation that supports *what* the service or item is and *why* the transaction is allowable for the grant or other purpose. In essence, the organization should be able to disclose who, what, when, where, why, and the value of the contributed item or service
  - Documentation should include name and signature of the donor, date and location of donation, description of item/service, and an estimated value







- A construction company contributes the labor for an organization
- The organization should recognize the services because they create and enhance nonfinancial assets and require specialized skills
- If the labor did not require specialized skills and was provided by volunteers, those services still would be recognized as they create and enhance nonfinancial assets







- A member of the Board of Trustees is a lawyer and provides advice on general business matters, including questions about business opportunities, risks, and legal matters
- Generally, the lawyer suggests that the organization seek the opinion of its attorneys on complex legal questions
- The trustee serves without compensation







# Example 2 (continued)

- The organization would not recognize the contributed service because the complex legal questions that require the specialized skills of a lawyer are referred to the organization's attorneys
  - Or because the advice provided by trustees typically would not be purchased if not provided by donation







- The hospital has organized a long-term care program for elderly whereby high school students may contribute a minimum of 10 hours a week to the hospital. These students are assigned various duties, such as visiting patients, distributing books and playing chess
- The hospital would be not recognize the contributed service because the service the students provide do not require specialized skills nor would they typically need to be purchased if not provided by donation



- The faculty of a University includes both compensated and uncompensated faculty. The performance of both compensated and uncompensated faculty is regularly and similarly evaluated and both must meet University standards in the same way
  - The University would recognize both revenue and expenses for the services contributed by the uncompensated faculty members because they meet the specialized skill and the University would have had to hire paid instructors if the services were not donated
  - If the uncompensated faculty were given a nominal "stipend" to defray their out-of-pocket costs, the University would recognize the services at fair value less the amount of the nominal stipend paid

- A College conducts an annual fund-raising campaign to solicit contributions from its alumni. In prior years, the College recruited unpaid student volunteers to make phone calls. This year, a telemarketing entity contributes services to the College
  - The College would not recognize the contributed services of the telemarketing entity. The services did not require specialized skills and typically would not need to be purchased if not provided by donation







# Tax Implications of Volunteers

Kyle Richards
Tax Principal
SB & Company, LLC
krichards@sbandcompany.com
(410) 584-9305

### The Non-Profit

- Reporting on the 990
  - Form 990, Part I, Line 6
    - "Total number of volunteers (estimate if necessary)"
    - **Instructions**: Provide the number of volunteers, full-time and part-time, who provided volunteer services to the organization during the reporting year. Organizations that do not keep track of this information in their books and records or report this information elsewhere (such as annual reports or grant proposals) *may provide a reasonable estimate*, and may use *any reasonable basis* for determining this estimate. Organizations may, but are not required to, provide an explanation on Schedule O (Form 990) of how this number was determined, and the types of services or benefits provided by the organization's volunteers.
  - Not requested on the 990-EZ







### The Non-Profit

- Schedule D (Parts XI, XII, & XIII only required if received an audited financial statement)
  - Part XI, Line 5; Part XII, Line 2b; Part XIII, Line
     2a Donated services and use of facilities
    - In-Kind items may be recorded on the financial statements but they are not reported as actual revenue or expenses on the 990
      - \$300 per hour attorney may donate important time for a major issue, may determine benefit was \$30,000 and is reported as such on the financial statements, but it is removed from the 990 and recorded as a separate reconciling item with the financial statements





### The Volunteer

- Can volunteers deduct time or service on personal income taxes?
  - No. Explicitly excluded in instructions
    - Attorney can't deduct \$30,000 of pro bono time on personal tax return
- Can deduct actual out-of-pocket expenses
  - Parking, tolls, meals, supplies, etc.
  - Operation of vehicle (gas and oil, etc.) or 14 cents per mile
    - 1,000 miles driven \$140 in charitable expenses (note, may have cost you 3 tanks of gas, or \$100-120 in actual expenses)
  - Do not deduct reimbursed expenses







### The Volunteer

- How does one deduct charitable expenses?
  - Schedule A Itemized Deductions, Line 16
    - Charitable miles & out-of-pocket expenses are added to your general cash contributions
  - Most charitable contributions limited to 50% of your Adjusted Gross Income (AGI). Certain private foundations, veterans organizations, fraternal societies, and cemetery organizations are limited to 30% of your AGI
  - Teenagers generally aren't itemizing deductions (let alone filing taxes). Be kind and reimburse them for their out-of-pocket expenses

# Mitigating Risk With Your Volunteers

Jim Dickinson
Director of Community Engagement
Business Volunteers Unlimited, Inc.
<a href="mailto:jdickinson@bvumaryland.org">jdickinson@bvumaryland.org</a>
(410) 366-0910

## Before we begin... What's your recruitment pitch?

"I want to volunteer because it matches my personal values."

"I want to volunteer to understand more about the world around me."

"I want to volunteer for my own personal development."

"I want to volunteer because I am concerned about my community."

"I want to volunteer to feel better about myself."







### Employee or Volunteer?

Title	Employee or Volunteer?
Regulatory Policy Advocate	Employee
Senior Vice President for Policy & Research	Employee
Web Designer	Both
Volunteer Coordinator	Both
Child Care Supervisor	Volunteer
Database Manager	Both
Family Development Counselor	Employee
Strategic Partnerships Officer	Volunteer
Development and Marketing Manager	Both
Executive Director	Both







### What's the difference then?

Are employees just paid volunteers?
Are volunteers just unpaid employees?

No! But...

...you rely on both groups to morally, ethically, and legally advance your mission.







### Volunteer Screening in the U.S.

- 88% of nonprofits do some type of screening
- 76% call references
- 72% perform background checks
  - Mostly state-level criminal records
  - Other checks less common
- Stakes are high
  - Protecting your clients
  - Financial risk
  - Reputation







### Potential Screening & Selection Steps

- Written application
- Phone, in-person interview
- Training
- Reference checks
- Background checks
  - Most common reasons for not doing background checks:
    - Cost
    - Time wasted







### Did you know...

- 25% of the MBA degrees on resumes are false (National Credit Verification Services)
- 45% of all resumes contain one major fabrication (Society for Human Resource Management)
- 34% of all job applications contain lies regarding experience, education, and the ability to perform essential functions of the job (Wall Street Journal)







### Some Background Check Resources

- Maryland Nonprofits Member Discount
  - www.marylandnonprofits.org
- Resource Screening
  - www.resourcescreening.com
- Volunteer Select
  - www.volunteerselectplus.com







### What to do?

- Make an intentional decision about your process based on:
  - Legal & insurance requirements
  - The tasks assigned to your volunteers
  - Your client population (at-risk, youth, etc.)
  - Setting & environment
- OK to have different processes for different volunteer roles
- Not OK to have different processes for different applicants to the same role







### Other Risk Mitigation Strategies

- Ensure you have smart and widely-known policies
- Distribute appropriate sections of employee handbooks to volunteers
- Choose the right people as your screeners
- View screening as a continuous process
  - Assign supervisors for volunteers
  - Setup feedback mechanisms for clients & staff
  - Thoroughly investigate complaints







### Selected Resources

### Who's Lending a Hand? A National Survey of Nonprofit Volunteer Screening Practices

http://www.ncvc.org/ncvc/AGP.Net/Components/documentViewer/Download.aspxnz?DocumentID=44797

#### **Sport Safe Volunteer Screening Model**

http://www.hls.gov.bc.ca/sport/docs/sportsafe/screening volunteers guid e.pdf

Energize Inc's Interviewing and Screening Volunteers Resources <a href="http://www.energizeinc.com/art/subj/scre.html">http://www.energizeinc.com/art/subj/scre.html</a>

Charities Find Ways to Screen Volunteers Despite Insufficient Funds, Time (Chronicle of Philanthropy)

http://philanthropy.com/article/Charities-Find-Ways-to-Screen/52585/







### Questions?

### THANK YOU FOR ATTENDING!







Follow us on Twitter at <a href="http://twitter.com/seminarinquiry!">http://twitter.com/seminarinquiry!</a>

### [INSERT ORGANIZATION'S LOGO] EMERGENCY CONTACT AND RELEASE<sup>1</sup>

Emergency Cont	actiniormation	Date
Name:	•	
Address:		
Phone day:	evening:	cell:
E-mail:		
In case of an emerge	ncy, contact:	
Name:		Relationship:
Address:		
Phone day:E-mail:	evening:	cell:
	Release and Wais	ver of Liability
PLEASE READ C AFFECTS YOUR		A LEGAL DOCUMENT THAT
20, by	iver of Liability (the "Releated (the "Volunteer") ir and its directors officers, em	ase") executed on thisday of, n favor of [Insert name of nonprofit], a ployees, and agents.
activities related to be work] (the "Activities specific description	ing a volunteer for [Insert ns"). The Volunteer understanders of activities, including d	[Insert name of nonprofit] and engage in the name of volunteer event or type of volunteer ands that the Activities may include [Insert lescription of physical labor, exposure to hat may result in personal injuries].
The Volunteer hereby following terms:	freely, voluntarily, and wi	ithout duress executes this Release under the

<sup>&</sup>lt;sup>1</sup> This sample form is provided for general guidance only, and it may not be appropriate for every nonprofit organization. Your organization's release and waiver form should be drafted in consultation with legal counsel to suit the specific needs and circumstances of your organization.

1. Release and Waiver. Volunteer does hereby release and forever discharge and hold harmless [Insert name of nonprofit] and its successors and assigns from any and all liability, claims, and demands of whatever kind or nature, either in law or in equity, that arise or may hereafter arise from Volunteer's Activities with [Insert name of nonprofit].

VOLUNTEER UNDERSTANDS THAT THIS RELEASE DISCHARGES [INSERT NAME OF NONPROFIT] FROM ANY LIABILITY OR CLAIM THAT THE VOLUNTEER MAY HAVE AGAINST [INSERT NAME OF NONPROFIT] WITH RESPECT TO ANY BODILY INJURY, PERSONAL INJURY, ILLNESS, DEATH, OR PROPERTY DAMAGE THAT MAY RESULT FROM VOLUNTEER'S ACTIVITIES WITH [INSERT NAME OF NONPROFIT], WHETHER CAUSED BY THE NEGLIGENCE OF [INSERT NAME OF NONPROFIT] OR ITS OFFICERS, DIRECTORS, EMPLOYEES, OR AGENTS OR OTHERWISE. VOLUNTEER ALSO UNDERSTANDS THAT [INSERT NAME OF NONPROFIT] DOES NOT ASSUME ANY RESPONSIBILITY FOR OR OBLIGATION TO PROVIDE FINANCIAL ASSISTANCE OR OTHER ASSISTANCE, INCLUDING BUT NOT LIMITED TO MEDICAL, HEALTH, OR DISABILITY INSURANCE IN THE EVENT OF INJURY OR ILLNESS.

- 2. **Medical Treatment.** Volunteer does hereby release and forever discharge [Insert name of nonprofit] from any claim whatsoever which arises or may hereafter arise on account of any first aid, treatment, or service rendered in connection with the Volunteer's Activities with [Insert name of nonprofit].
- 3. Assumption of the Risk. The Volunteer understands that the Activities may involve work that may be hazardous to the Volunteer, including, but not limited to, [Insert types of work the volunteer will perform], and transportation to and from the work sites. Volunteer hereby expressly and specifically assumes the risk of injury or harm in the Activities, and releases [Insert name of nonprofit] from all liability for injury, illness, death, or property damage resulting from the Activities.
- 4. Insurance. The Volunteer understands that, except as otherwise agreed to by [Insert name of nonprofit] in writing, [Insert name of nonprofit] does not carry or maintain health, medical, or disability insurance coverage for any Volunteer. Each Volunteer is expected and encouraged to obtain his or her own medical or health insurance coverage.
- 5. **Photographic Release.** Volunteer does hereby grant and convey unto [Insert name of nonprofit] all right, title, and interest in any and all photographic images and video or audio recordings made by [Insert name of nonprofit] during the Volunteer's Activities with [Insert name of nonprofit], including, but not limited to, any royalties, proceeds, or other benefits derived from such photographs or recordings.
- 6. Other. Volunteer expressly agrees that this Release is intended to be as broad and inclusive as permitted by the laws of the State of [\*\*\*\*\*\*], and that this Release shall be governed by and interpreted in accordance with the laws of the State of [\*\*\*\*\*\*]. Volunteer also agrees that in the event that any clause or provision of this Release shall be held to be invalid by any court of competent jurisdiction, the invalidity of such clause or provision shall not otherwise affect the

remaining provisions of this Release which shall continue to be enforceable.

IN WITNESS WHEREOF, Volunteer has executed this Release as of the day and year first above written.

Volunteer: Witness:



Lawyers for Neighborhoods

To apply for legal assistance for your organization in Maryland, contact Alyson Harkins at 410-366-0922 x 15 or AlysonH@communitylaw.org or download the application at www.communitylaw.org.

This form is for informational purposes only and shall not be construed as legal advice. Legal advice must be tailored to the specific circumstances of each case and laws are constantly changing. You should seek the assistance of competent legal counsel for specific legal advice.

This form was prepared by the law firm of Morrison | Foerster and the DC Bar Pro Bono Program.

### EightCAP, Inc. Head Start 0-5 Program INKIND PROCEDURE

#### **Head Start**

EightCAP, Inc. must show that the community supports it's early childhood program through donations of cash, space, services, materials, or volunteer time. These donations are called non-federal share or inkind. For every \$1.00 we receive in grant funds we must show the community has given us \$.25. This match can be computed in the following way:

- 1. A volunteer for the program may include:
  - a. Head Start parents, relatives, or friends
  - b. college students
  - c. community representatives
  - d. service providers
  - e. special speakers for monthly socializations or parent meetings
- 2. Volunteer services may include:
  - a. volunteering in the classroom, attending field trips and parent activities
  - b. presentations, donations from businesses and agencies
  - c. professional services, such as speech therapy, medical and dental services including office visits and tours
  - d. space for parent activities.

Classroom volunteers must sign a *Center Volunteer Sign In* sheet. They must indicate the date, name of the enrolled child, and the number of hours which they are volunteering. Staff will give each self-transporting parent a center volunteer sign in sheet to be filled out daily and turned in by the end of the month. These forms are forwarded to the Family Support Coordinator (FSC) at the end of each month. Volunteer hours will be totaled by the FSC and forwarded to the Family Support Supervisor (FSS) for final approval.

If the volunteer is a professional, an *Inkind Contribution Receipt Voucher* must be completed. The volunteer must complete the Personal Service section, indicating their current rate per hour. If the service included goods, such as printed materials or merchandise they must also complete the Goods section. It is then forwarded to the FSS or Ed. Coordinator for approval.

All other goods and services donated must be documented on an *Inkind Contribution Receipt Voucher* form stating the type and dollar amount of the donation. Rate of pay for time donated for all other volunteers will remain consistent with the current center assistant wage.

If the volunteer is providing services to children in the center, such as speech, physical or occupational therapy, ect., the Special Education Services form must be completed. See Special Education Services for further details.

After all inkind has been totaled and approved, it will be forwarded to the Health Assistant, then forwarded to the Accounting Department.

#### HEAD START HEALTH INKIND

Health In-Kind forms must be completed by parents for all medical, dental and immunization appointments they make to complete Head Start requirements.

• The teaching staff will have parents complete a health in kind form at their 1<sup>st</sup> (first) home visit with a family and will forward to the health staff at central office at the end of

the month. The health staff approves the Health In-Kind form and forwards to the accounting department.

#### **EARLY HEAD START HEALTH INKIND**

Health In-Kind is collected continuously throughout the program year. Parent/Guardians complete the In-kind form on a monthly basis by putting a check mark (\*) in the appropriate column with each check mark mark indicating 15 minutes worth of time dedicated to that specific area. In-kind is collected at the end of the month by Home Visitors and tallied by the EHS Program Assistant, then sent on to bookkeeping.

#### Early Head Start In-Kind

#### In-Kind Sheet for Home Visits

- A new sheet is used each month.
- All information must be completed, including the *full name*, *date*, *amount of time and activity*.
- ➤ All adults participating in the home visit should sign the in-kind form
- White out should not be used. In the event of a mistake, staff should cross it out (not scribble) and start on the next line.
- An adult's total time can only be counted once. It there are two or more children, the time must be divided accordingly.

#### Time Sheet for Voluntary Playgroup Attendance

- > Staff will enter yes or no if the child was transported by EHS.
- The amount of time each adult attended must be marked.
- Each parent signs in his/her own name and child(ren)'s names.

#### Daily Interaction Form

- > Staff should review this form with each parent on a weekly basis.
- The form must indicate the correct month and the number of children in the family.
- The parent and the Home Visitor both sign the bottom of the form.

#### In-Kind Contribution Receipt Voucher

- The address of the donor should always be included on the form.
- The donor must assign the value of the contribution.
- The donor and the employee both sign at the bottom of the form.
- > The type of contribution must be specified:
  - o Personal service
  - o Goods
  - o Service other than personal

#### \*\* All In-Kind needs to be the original signed sheet – NO COPIES!

Revised 9-23-08



Ioin Now Search Go

Members Only About Us Accountab

stability Resear

rch Public P

News Room

#### Research

Value of Volunteer Time

#### Just updated:

The estimated dollar value of volunteer time is \$20.25 per hour for 2008.

The estimate helps acknowledge the millions of individuals who dedicate their time, talents, and energy to making a difference. Charitable organizations can use this estimate to quantify the enormous value volunteers provide.

Learn more about these figures, including how they are calculated and how nonprofit organizations often use them, at the <u>bottom of the page</u>.

Updated figures for each state will be released later this spring.

The dollar value of volunteer time for 2008 is estimated to be \$20.25.

#### More on Volunteering

- Dollar Value of a Volunteer Hour: 1980-2007
- Giving and Volunteering in the United States report series
- Recent Studies on Giving and Volunteering

Learn more <u>National Volunteer</u> Week

<b>1980:</b> \$7.46	<b>1990:</b> \$11.41	<b>2000:</b> \$15.68
<b>1981:</b> \$8.12	<b>1991:</b> \$11.76	<b>2001</b> : \$16.27
<b>1982:</b> \$8.60	<b>1992:</b> \$12.05	<b>2002:</b> \$16.74
<b>1983:</b> \$8.98	<b>1993:</b> \$12.35	<b>2003:</b> \$17.19
<b>1984:</b> \$9.32	<b>1994:</b> \$12.68	<b>2004:</b> \$17.55
<b>1985</b> : \$9.60	<b>1995:</b> \$13.05	<b>2005:</b> \$18.04
<b>1986</b> : \$9.81	<b>1996:</b> \$13.47	<b>2006:</b> \$18.77
<b>1987:</b> \$10.06	<b>1997:</b> \$13.99	<b>2007:</b> \$19.51
<b>1988:</b> \$10.39	<b>1998:</b> \$14.56	<b>2008:</b> \$20.25
<b>1989:</b> \$10.82	<b>1999:</b> \$15.09	

Dollar Value of a Volunteer Hour, by State: 2007 Please note that 2007 is the latest year for which state-by-state numbers are available. There is a lag of almost one year in the government's release of state level data which explains why the state volunteering values are one year behind the national value. South Carolina: \$15.86 Indiana: \$17.16 Nebraska: \$15.93 Alabama: \$16.71 South Dakota: \$14.27 Nevada: \$18.80 Iowa: \$16.10 Alaska: \$19.63 Tennessee: \$17.88 New Hampshire: \$20.25 Kansas: \$17.16 Arizona: \$18.73 Texas: \$20.80 New Jersey: \$24.48 Kentucky: \$16.52 Arkansas: \$15.41 New Mexico: \$16.07 Utah: \$16.74 Louisiana: \$17.54 California: \$22.79 Vermont: \$16.59 New York: \$28.04 Colorado: \$20.84 Maine: \$15.74 Virginia: \$20.80 Maryland: \$21.20 North Carolina: \$17.64 Connecticut: \$27.02 Washington: \$20.37 North Dakota: \$14.98 Massachusetts: \$25.47 Delaware: \$21.56 West Virginia: \$15.22 Ohio: \$17.99 Dist. of Columbia: \$31.55 Michigan: \$19.70 Wisconsin: \$17.21 Oklahoma: \$16.19 Minnesota: \$20.39 Florida: \$17.78

Georgia: \$19.49 Mississippi: \$14.46 Hawaii: \$17.09 Missouri: \$17.76 Idaho: \$15.24 Montana: \$14.13	Oregon: \$17.90 Pennsylvania: \$19.61 Rhode Island: \$18,18	Wyoming: \$17.73 Puerto Rico: \$10.56 Virgin Islands: \$15.55
---	---	---

Notes: The value of volunteer time is based on the average hourly earnings of all production and nonsupervisory workers on private nonfarm payrolls (as determined by the Bureau of Labor Statistics). Independent Sector takes this figure and increases it by 12 percent to estimate for fringe benefits.

Charitable organizations most frequently use the value of volunteer time for recognition events or communications to show the amount of community support an organization receives from its volunteers.

According to the Financial Accounting Standards Board, the value of volunteer services can also be used on financial statements – including statements for internal and external purposes, grant proposals, and annual reports – only if a volunteer is performing a specialized skill for a nonprofit. The general rule to follow when determining if contributed services meet the FASB criteria for financial forms is to determine whether the organization would have purchased the services if they had not been donated. Accounting specialists, may visit FASB's website for regulations on use of the value of volunteer time on financial forms: <a href="http://www.fasb.org/pdf/fas116.pdf">http://www.fasb.org/pdf/fas116.pdf</a>.

It is very difficult to put a dollar value on volunteer time. Volunteers provide many intangibles that can not be easily quantified. For example, volunteers demonstrate the amount of support an organization has within a community, provide work for short periods of time, and provide support on a wide range of projects.

The value of volunteer time presented here is the average wage of non-management, non-agricultural workers. This is only a tool and only one way to show the immense value volunteers provide to an organization. The Bureau of Labor Statistics does have <a href="https://doi.org/10.1007/journal.org/10.1007/jo

It is important to remember that when a doctor, lawyer, craftsman, or anyone with a specialized skill volunteers, the value of his or her work is based on his or her volunteer work, not his or her earning power. In other words, volunteers must be performing their special skill as volunteer work. If a doctor is painting a fence or a lawyer is sorting groceries, he or she is not performing his or her specialized skill for the nonprofit, and their volunteer hour value would not be higher.

Copyright © 2010 Independent Sector. All Rights Reserved. Privacy Policy.

#### Form **990**

#### **Return of Organization Exempt From Income Tax**

OMB No. 1545-0047

Department of the Treasury Internal Revenue Service

Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except black lung benefit trust or private foundation) ▶ The organization may have to use a copy of this return to satisfy state reporting requirements.

Α	For t	he 2009 ca	alendar	year, or t	ax year begir	nning		, 2009, a	nd endi	ng			, 20		
В	Check if	f applicable:	Please	C Name of	organization							D Em	ployer ider	ntification i	number
	Addres	s change	use IRS label or	Doing B	usiness As								:		
		change	print or type.	Number a	ind street (or P.O.	box if mail is not d	elivered to street a	ddress)	Room/s	uite		E Tele	ephone nur	mber	
	Initial re		See									(	)		
	Termin		Specific Instruc-	City or to	own, state or co	ountry, and ZIP +	- 4								
	Amend	ed return	tions.									<b>G</b> Gros	ss receipts \$	\$	
	Applicat	tion pending	F Nan	me and addr	ess of principal	officer:				H(a)	ls this a	a group re	eturn for affilia	ates? Yes	□No
-														d? Yes	□No
1	Tax-ex	xempt status	s: <u></u> 5	501(c) ( )	◀ (insert no.)	4947(a)(1) o	r 🗌 527				If "No	," attac	h a list. (se	ee instructio	ns)
J		site: 🕨								H(c) (	Group ex	remption	number 🕨		
200000000	THE RESERVE OF THE PERSON NAMED IN	of organization:		oration L Tr	rust Associati	on ☐ Other ►		L Year	of forma	tion:		M State	e of legal c	domicile:	
P	art I	Summ	ary												
	1	Briefly de	escribe	the organ	nization's mi	ssion or mos	t significant	activities	:						
a)	Briefly describe the organization's mission or most significant activities:														
ű															
rns															
Activities & Governance	2	Check this	box ► [	if the or	ganization disc	ontinued its oper	ations or dispos	ed of more	than 259	% of its ne	t asset	S.			
<u>م</u>	3	Number of	of votin	ng membe	ers of the go	verning body	(Part VI, line	a 1a) .      .				3	3		
es	4	Number of	of indep	pendent v	oting memb	ers of the go	overning body	/ (Part V	I, line 1	b)		4	<u> </u>	····	
ivit	5	Total nun	nber of	f employe	es (Part V, Ii	ine 2a) ,     .						5	;		
Act	(6)	Total nun	nber of	f voluntee	rs (estimate	if necessary)						6	;		
							VIII, column (						a		
	b	Net unrel	ated bu	usiness ta	xable incom	ne from Form	990-T, line 3	4	· · ·	·		7I	b		
										Pri	ior Yea	r		Current Yea	ır
Revenue	8	Contribut	ions an	nd grants	(Part VIII, lin	ie 1h)									
	9	Program	service	e revenue	(Part VIII, lir	ne 2g)									
eve.							1, and 7d) .								
-	11	Other rev	enue (F	Part VIII, d	column (A), I	ines 5, 6d, 80	c, 9c, 10c, ar	nd 11e)				-			
	12	Total reve	nue – ac	dd lines 8	through 11 (	must equal Pa	art VIII, columi	n (A), line	12)						
							(A), lines 1-3							·	
vo	1						A), line 4) .		- 1						
ıse							IX, column (A								
Expenses	1			_			ne 11e)		- 18						
ŵ	1		~	•	•		!5) ▶								
	1						d, 11f-24f) .		1					····	
							IX, column (A	•							
or	19	<u> Hevenue I</u>	ess exp	oenses. Si	ibtract line 1	8 from line 12		· · ·					<del></del>		
ts o									-	Beginning	of Cur	rent Ye	ar E	End of Year	
Net Assets Fund Balanc	20	Total asse			•				}						
let /	21	Total liabi							}					***************************************	-
Z	22   rt				ces. Subtrac	t line 21 from	iline 20	· · · ·							
			ature E		clare that I have	a avaminad this r	eturn, including a	ocompany	ing echoc	luloe and s	etatome	nte an	d to the he	et of my kn	owledge
		and belief	, it is true	e, correct, a	nd complete. D	eclaration of pre	parer (other than	officer) is I	based on	all informa	ation of	f which	preparer h	as any kno	wledge.
C:~											1				
Sig		Signa	ture of o	officer							Date				
He	re	Gigita	iture or o	moor							Date				
		Type	or print r	name and tit	·le		.,		***************************************						
		<del> </del>	<u> </u>	and th				Date	Ch	neck if	TE	renarer	's identifying	number	
		Preparer's signature						5410	se	lf-	(s		ructions)	9 11411111111111	
Paid		0.3.14.410	,						en	nployed <b>&gt;</b>					
Prep	arer's	Firm's nan	ne (or vo	ours \						Fire			!		
Use	Only	if self-emp	oloyed),	<b>)</b>	***************************************					EIN		<u> </u>	1		
Mas	, the	address, a			th the propo	rar chawn at	oove? (see in	etruction	e)	LPno	ne no.			Vec	No
ivid\	y LHE	ino discu	ออ แแร	retum Wi	ит ите ргера	ii ei siiowii at	Jove: (See III	อนนบนบท	o) .				· L	_ Yes ∟	_ No

Reconciliation of Change in Net Assets from Form 990 to Audited Financial Statements   Total revenue (Form 990, Part VII, column (A), line 12)	1 Total revenue (Form 990, Part VIII, column (A), line 12) 2 Total expenses (Form 990, Part IX, column (A), line 25) 3 Excess or (deficit) for the year Subtract line 2 from line 1 4 Net unrealized gains (losses) on investments 5 Donated services and use of facilities 6 Investment expenses 7 Prior period adjustments 8 Other (Describe in Part XIV.) 9 Total adjustments (net). Add lines 4 through 8 9 Total adjustments (net). Add lines 4 through 8 10 Total adjustments (net). Add lines 4 through 8 10 Total adjustments (net). Add lines 4 through 8 11 Total revenue, gains, and other support per audited financial statements. With Revenue per Return 1 Total revenue, gains, and other support per audited financial statements With Revenue per Return 1 Total revenue, gains, and other support per audited financial statements 1 Available of the view of view of the view of view of the view of view of the view of v	rcnea	ule D (Form 990) 2009		Pag
2 Total expenses (Form 990, Part IX, column (A), line 25)   2   3	2 Total expenses (Form 990, Part IX, column (A), line 25)	Par	Reconciliation of Change in Net Assets from Form 990 to Audited Financial S	tater	ments
2 Total expenses (Form 990, Part IX, column (A), line 25)   2   3	2 Total expenses (Form 990, Part IX, column (A), line 25)	1	Total revenue (Form 990, Part VIII, column (A), line 12)	1	
3 Excess or (deficit) for the year. Subtract line 2 from line 1	3 Excess or (deficit) for the year. Subtract line 2 from line 1 4 Net unrealized gains (losses) on investments 5 Donated services and use of facilities 6 Investment expenses 6 A Prior period adjustments 7 Prior period adjustments 8 Other (Describe in Part XIV.) 9 Total adjustments (net). Add lines 4 through 8 9 Donated services and use of facilities 1 Total expense, (deficit) for the year per audited financial statements. Combine lines 3 and 9 10 2art XII Reconciliation of Revenue per Audited Financial Statements With Revenue per Return 1 Total revenue, gains, and other support per audited financial statements 1 Total revenue, gains, and other support per audited financial statements 2 Amounts included on line 1 but not on Form 990, Part VIII, line 12: a Net unrealized gains on investments 2 Donated services and use of facilities 2 D C Recoveries of prior year grants 2 C C C Recoveries of prior year grants 2 C C C Recoveries of prior year grants 2 C C C Recoveries of prior year grants 2 C C C C Recoveries of prior year grants 2 C C C C Recoveries of prior year grants 2 C C C C Recoveries of prior year grants 3 C C C C Recoveries of prior year grants 4 Amounts included on Form 990, Part VIII, line 12, but not on line 1: a Investment expenses not included on Form 990, Part VIII, line 7b C Total revenue. Add lines 3 and 4c. (This must equal Form 990, Part I, line 12.) 5 Part XIII Reconciliation of Expenses per Audited Financial Statements With Expenses per Return 1 Total expenses and losses per audited financial statements 1 Total expenses and losses per audited financial statements 2 Donated services and use of facilities 2 Donated services and use of facilities 2 Donated services and use of facilities 3 C C C C Revenue Add lines 3 and 4c. (This must equal Form 990, Part I, line 12.) 5 Part XIII Reconciliation of Expenses per Audited Financial Statements With Expenses per Return 1 Total expenses and losses per audited financial statements 2 Donated services and use of facilities 3 Amounts included on line 1 but n	2		2	
4 Net unrealized gains (losses) on investments 5 Donated services and use of facilities 6 Investment expenses 7 Prior period adjustments 8 Other (Describe in Part XIV) 8 Total adjustments (net). Add lines 4 through 8 9 Excess or (deficit) for the year per audited financial statements. Combine lines 3 and 9 10 Part XIII Reconciliation of Revenue per Audited Financial Statements With Revenue per Return 1 Total revenue, gains, and other support per audited financial statements 2 Amounts included on line 1 but not on Form 990, Part VIII, line 12: a Net unrealized gains on investments b Donated services and use of facilities c Recoveries of prior year grants c Add lines 2a through 2d 3 Subtract line 2e from line 1 4 Amounts included on Form 990, Part VIII, line 12. a Investment expenses not included on Form 990, Part VIII, line 12. b Other (Describe in Part XIV) c Add lines 4a and 4b 5 Total revenue. Add lines 3 and 4c. (This must equal Form 990, Part I, line 12) 5 Total revenue. Add lines 3 and 4c. (This must equal Form 990, Part I, line 12) 5 Total expenses and losses per audited financial statements 1 Total expenses and losses per audited financial Statements With Expenses per Return 1 Total expenses and losses per audited financial Statements With Expenses per Return 1 Total expenses and losses per audited financial Statements 2 Amounts included on line 1 but not on Form 990, Part IX, line 25: a Donated services and use of facilities b Prior year adjustments c Other (Describe in Part XIV.) 2 Add lines 2a through 2d 3 Subtract line 2e from line 1 4 Amounts included on Form 990, Part IX, line 25, but not on line 1: a Investment expenses not included on Form 990, Part IVIII, line 12: a Investment expenses not included on Form 990, Part IVIII, line 15: a Investment expenses not included on Form 990, Part IVIII, line 16: a Investment expenses not included on Form 990, Part IVIII, line 17: a Investment expenses not included on Form 990, Part IVIII, line 16: a Investment expenses not included on Form 990, Part IVIII, l	4 Net unrealized gains (losses) on investments 5 Donated services and use of facilities 6 Investment expenses 7 Prior period adjustments 8 Other (Describe in Part XIV.) 9 Total adjustments (net). Add lines 4 through 8 9 Total adjustments (net). Add lines 4 through 8 9 Total adjustments (net). Add lines 4 through 8 9 Total adjustments (net). Add lines 4 through 8 9 Total adjustments (net). Add lines 4 through 8 10 Excess or (deficit) for the year per audited financial statements. Combine lines 3 and 9 10 Total revenue. gains. and other support per audited financial Statements With Revenue per Return 1 Total revenue. gains. and other support per audited financial statements 1 Total revenue. gains. and other support per audited financial statements 2 Amounts included on line 1 but not on Form 990, Part VIII, line 12: 2 A let unrealized gains on investments 2 Amounts included services and use of facilities 2 Expensive in Part XIV.) 2 Expensive in Part XIV.) 2 Expensive in Part XIV.) 3 Add lines 2a through 2d 4 Cattal revenue. Add lines 3 and 4c. (This must equal Form 990, Part I, line 12.) 5 Expensive in Part XIV.) 5 Total revenue. Add lines 3 and 4c. (This must equal Form 990, Part I, line 12.) 6 Donated services and use of facilities 7 Prior year adjustments 8 Amounts included on line 1 but not on Form 990, Part IX, line 25: 9 Donated services and use of facilities 9 Prior year adjustments 1 Total expenses and losses per audited financial statements 2 Amounts included on Form 990, Part IX, line 25: 9 Donated services and use of facilities 9 Prior year adjustments 1 Total expenses and tose of facilities 1 Amounts included on Form 990, Part IX, line 25, but not on line 1: 1 A Amounts included on Form 990, Part IX, line 25 but not on line 1: 2 Amounts included on Form 990, Part IX, line 25 and 4 Expenses. Add lines 3 and 4c. (This must equal Form 990, Part II, line 18) 5 Total expenses. Add lines 3 and 4c. (This must equal Form 990, Part II, line 18) 5 Total expenses. Add lines 3 and 4c. (This must equal Form 990, P	3		3	
Donated services and use of facilities Investment expenses Other (Describe in Part XIV.) Total adjustments (net). Add lines 4 through 8 Excess or (deficit) for the year per audited financial statements. Combine lines 3 and 9 Total adjustments (net). Add lines 4 through 8 Excess or (deficit) for the year per audited financial statements. Combine lines 3 and 9 Total adjustments (net). Add lines 4 through 8 Excess or (deficit) for the year per audited financial statements With Revenue per Return Total revenue, gains, and other support per audited financial statements With Revenue per Return Total revenue, gains, and other support per audited financial statements Amounts included on line 1 but not on Form 990, Part VIII, line 12: a Net unrealized gains on investments Donated services and use of facilities Recoveries of prior year grants Donated services and use of facilities Recoveries of prior year grants Donated services and use of facilities Recoveries of prior year grants Donated services in Part XIV.) Add lines 2a through 2d Subtract line 2e from line 1 Amounts included on Form 990, Part VIII, line 12, but not on line 1: Amounts included on Form 990, Part VIII, line 7b Add lines 4a and 4b Add lines 4a and 4b Reconciliation of Expenses per Audited Financial Statements With Expenses per Return Total expenses and losses per audited financial statements Amounts included on line 1 but not on Form 990, Part IX, line 25: Donated services and use of facilities Prior year adjustments Donated services and use of facilities Prior year adjustments Donated services and use of facilities Prior year adjustments Donated services and use of facilities Prior year adjustments Donated services and use of facilities Prior year adjustments Donated services and use of facilities Prior year adjustments Donated services and use of facilities Prior year adjustments Donated services and use of facilities Prior year adjustments Donated services and use of facilities Donated services and use of facilities Prior year year year year year ye	5 Donated services and use of facilities	4		4	
Investment expenses   First prior period adjustments   First perior perior adjustments   First perior perior adjustments   First perior	Investment expenses   Fig.   Fivr period adjustments   Fivr Period Pe			5	
7 Prior period adjustments 8 Other (Describe in Part XIV.) 8 Total adjustments (net). Add lines 4 through 8 9 Excess or (deficit) for the year per audited financial statements. Combine lines 3 and 9 10 Part XII Reconciliation of Revenue per Audited Financial Statements With Revenue per Return 1 Total revenue, gains, and other support per audited financial statements 2 Amounts included on line 1 but not on Form 990, Part VIII, line 12: a Net unrealized gains on investments	7 Prior period adjustments   7   8   9   10 Total adjustments (net). Add lines 4 through 8   9   10 Excess or (deficit) for the year per audited financial statements. Combine lines 3 and 9   10   2art XII   Reconciliation of Revenue per Audited Financial Statements With Revenue per Return   1 Total revenue, gains, and other support per audited Financial statements   1   2 Amounts included on line 1 but not on Form 990, Part VIII, line 12: a Net unrealized gains on investments   2a   2b   Donated services and use of facilities   2b   2c   C Recoveries of prior year grants   2c   2d   3 Subtract line 2e from line 1   3   4 Amounts included on Form 990, Part VIII, line 7b   4a   b Other (Describe in Part XIV),   4b   4c   5 Total expenses and losses per audited financial statements With Expenses per Return   1 Total expenses and losses per audited financial statements   1   2 Amounts included on Form 990, Part VIII, line 7b   4a   b Other (Describe in Part XIV),   4b   4c   c Total expenses and losses per audited financial statements   1   2 Amounts included on line 1 but not on Form 990, Part I, line 12.)   5   2 art XIII Reconciliation of Expenses per Audited Financial Statements With Expenses per Return   1 Total expenses and losses per audited financial statements   2a   b Prior year adjustments   2b   2a   c Other (Describe in Part XIV),   2d   2d   d Other (Describe in Part XIV),   2d   2d   d Other (Describe in Part XIV),   2d   2d   d Amounts included on Form 990, Part IX, line 25, but not on line 1: a Investment expenses not included on Form 990, Part VIII, line 7b   4a   d Amounts included on Form 990, Part IX, line 25, but not on line 1: a Investment expenses not included on Form 990, Part IV, line 8; Part IV, line 8; Part IV, line 8; Part IV, line 8; Part III, lines 1a and 4; Part IV, lines 1b od 2b; Part V, line 4; Part IV, line 8; Part XIII, lines 2d and 4b; And Part XIII, lines 2d and 4b. Also complete	-		6	
8 Other (Describe in Part XIV.) 9 Total adjustments (net). Add lines 4 through 8 9 Excess or (deficit) for the year per audited financial statements. Combine lines 3 and 9 10 2art XII Reconciliation of Revenue per Audited Financial Statements With Revenue per Return 1 Total revenue, gains, and other support per audited financial statements 1 Total revenue, gains, and other support per audited financial statements 1 Amounts included on line 1 but not on Form 990, Part VIII, line 12: a Net unrealized gains on investments b Donated services and use of facilities c Recoveries of prior year grants c Qc d Other (Describe in Part XIV.) e Add lines 2a through 2d 3 Subtract line 2e from line 1 4 Amounts included on Form 990, Part VIII, line 12, but not on line 1: a Investment expenses not included on Form 990, Part VIII, line 7b b Other (Describe in Part XIV.) c Add lines 4a and 4b 5 Total revenue. Add lines 3 and 4c. (This must equal Form 990, Part I, line 12.) 5 Total evenue. Add lines 3 and 4c. (This must equal Form 990, Part I, line 12.) 5 Total evenue. Add lines 3 and 4c. (This must equal Form 990, Part I, line 12.) 5 Total evenue. Add lines 3 and 4c. (This must equal Form 990, Part I, line 12.) 5 Total evenue. Add lines 3 and 4c. (This must equal Form 990, Part I, line 12.) 5 Part XIII Reconciliation of Expenses per Audited Financial Statements With Expenses per Return 1 Total expenses and losses per audited financial statements 2 Amounts included on line 1 but not on Form 990, Part IX, line 25: a) Donated services and use of facilities b Prior year adjustments c Other (Describe in Part XIV.) e Add lines 2a through 2d 3 Subtract line 2e from line 1 4 Amounts included on Form 990, Part IX, line 25, but not on line 1: a Investment expenses not included on Form 990, Part VIII, line 7b In the first and 990, Part VIII, line 7b In the first and 990, Part VIII, line 7b In the first and 990, Part VIII, line 7b In the first and 990, Part VIII, line 7b In the first and 990, Part VIII, line 7b In the first and 990, Part VIII	8 Other (Describe in Part XIV.) 9 Total adjustments (net). Add lines 4 through 8 9 Total adjustments (net). Add lines 4 through 8 9 Total adjustments (net). Add lines 4 through 8 10  Part XII Reconciliation of Revenue per Audited Financial Statements With Revenue per Return 1 Total revenue, gains, and other support per audited financial statements 2 Amounts included on line 1 but not on Form 990, Part VIII, line 12: 2 Amounts included on line 1 but not on Form 990, Part VIII, line 12: 2 Amounts included on Investments 2 Donated services and use of facilities 2 Donated services and use of facilities 2 C Recoveries of prior year grants 2 C C C C State of Common 1 C C C C C C C C C C C C C C C C C C	7		7	
Total adjustments (net). Add lines 4 through 8 Excess or (deficit) for the year per audited financial statements. Combine lines 3 and 9  Part XII Reconciliation of Revenue per Audited Financial Statements With Revenue per Return  Total revenue, gains, and other support per audited financial statements  Amounts included on line 1 but not on Form 990, Part VIII, line 12:  a Net unrealized gains on investments  b Donated services and use of facilities  c Recoveries of prior year grants  d Other (Describe in Part XIIV.)  e Add lines 2a through 2d  3 Subtract line 2e from line 1  4 Amounts included on Form 990, Part VIII, line 12, but not on line 1:  a Investment expenses not included on Form 990, Part VIII, line 7b  b Other (Describe in Part XIIV.)  c Add lines 4a and 4b  Total expenses and losses per audited financial statements  Total expenses and losses per audited financial statements  Amounts included on line 1 but not on Form 990, Part I, line 12.)  Total expenses and losses per audited financial statements  Amounts included on line 1 but not on Form 990, Part IX, line 25:  Donated services and use of facilities  Prior year adjustments  Other (Describe in Part XIIV.)  e Add lines 2a through 2d  3 Subtract line 2e from line 1  4 Amounts included on Form 990, Part IX, line 25, but not on line 1:  a Investment expenses not included on Form 990, Part VIII, line 7b  Amounts included on Form 990, Part IX, line 25, but not on line 1:  a Investment expenses not included on Form 990, Part VIII, line 7b  Amounts included on Form 990, Part IX, line 25, but not on line 1:  a Investment expenses not included on Form 990, Part VIII, line 7b  Amounts included on Form 990, Part IX, line 25, but not on line 1:  a Investment expenses not included on Form 990, Part VIII, line 7b	9 Total adjustments (net). Add lines 4 through 8 Excess or (deficit) for the year per audited financial statements. Combine lines 3 and 9  2nt XII Reconciliation of Revenue per Audited Financial Statements With Revenue per Return  1 Total revenue, gains, and other support per audited financial statements 1 Total revenue, gains, and other support per audited financial statements 2 Amounts included on line 1 but not on Form 990, Part VIII, line 12: a Net unrealized gains on investments b Donated services and use of facilities c Recoveries of prior year grants c Recoveries of prior year grants d Other (Describe in Part XIV.) e Add lines 2a through 2d 3 Subtract line 2e from line 1 4 Amounts included on Form 990, Part VIII, line 12, but not on line 1: a Investment expenses not included on Form 990, Part VIII, line 7b b Other (Describe in Part XIV.) c Add lines 4a and 4b 5 Total revenue. Add lines 3 and 4c. (This must equal Form 990, Part II, line 12.) 5 Part XIII Reconciliation of Expenses per Audited Financial Statements With Expenses per Return  1 Total expenses and losses per audited financial statements Amounts included on line 1 but not on Form 990, Part IX, line 25: a) Donated services and use of facilities b Prior year adjustments c Other losses d Other (Describe in Part XIV.) e Add lines 2a through 2d 3 Subtract line 2e from line 1 4 Amounts included on Form 990, Part IX, line 25; but not on line 1: a Investment expenses not included on Form 990, Part IX, line 7b b Other (Describe in Part XIV.) c Add lines 4a and 4b 5 Total expenses. Add lines 3 and 4c. (This must equal Form 990, Part II, lines 18.) 5 Part XIII Supplemental Information bruplete this part to provide the descriptions required for Part III, lines 3, 5, and 9; Part III, lines 1a and 4; Part IV, lines 1b and 2b; Part V, line 4; Part X, line 8; Part XII, line 8; Part XII, lines 2d and 4b; and Part XIII, lines 2d and 4b. Also complete			8	
Park XII Reconciliation of Revenue per Audited Financial Statements With Revenue per Return  Total revenue, gains, and other support per audited financial statements  Amounts included on line 1 but not on Form 990, Part VIII, line 12:  a Net unrealized gains on investments  Bo Donated services and use of facilities  Recoveries of prior year grants  C Recoveries of prior year grants  C Recoveries of prior year grants  Amounts included on Form 990, Part VIII, line 12:  a Investment expenses not included on Form 990, Part VIII, line 7b  Dother (Describe in Part XIV.)  C Add lines 2a through 2d  Investment expenses not included on Form 990, Part VIII, line 7b  Other (Describe in Part XIV.)  Total revenue. Add lines 3 and 4c. (This must equal Form 990, Part I, line 12.)  Part XIII Reconciliation of Expenses per Audited Financial Statements With Expenses per Return  Total expenses and losses per audited financial statements  Amounts included on line 1 but not on Form 990, Part IX, line 25:  Donated services and use of facilities  C Other (Describe in Part XIV.)  Amounts included on Form 990, Part IX, line 25:  Donated services and use of facilities  C Other losses  C Other losses  C Other losses  Add lines 2a through 2d  Amounts included on Form 990, Part IX, line 25, but not on line 1:  a Investment expenses not included on Form 990, Part VIII, line 7b  Amounts included on Form 990, Part IX, line 25, but not on line 1:  a Investment expenses not included on Form 990, Part VIII, line 7b	O Excess or (deficit) for the year per audited financial statements. Combine lines 3 and 9   10    2art XII Reconciliation of Revenue per Audited Financial Statements With Revenue per Return  1 Total revenue, gains, and other support per audited financial statements   1   2 Amounts included on line 1 but not on Form 990, Part VIII, line 12: a Net unrealized gains on investments   2a   2b   b Donated services and use of facilities   2b   2d   c Recoveries of prior year grants   2c   d Other (Describe in Part XIV.)   2d   2d   4 Amounts included on Form 990, Part VIII, line 12; but not on line 1: a Investment expenses not included on Form 990, Part VIII, line 7b   4b   b Other (Describe in Part XIV.)   4c   4c   5 Total revenue. Add lines 3 and 4c. (This must equal Form 990, Part I, line 12.)   5    2art XIII Reconciliation of Expenses per Audited Financial Statements With Expenses per Return  1 Total expenses and losses per audited financial statements   1   1 Total expenses and use of facilities   2a   2 Donated services and use of facilities   2a   3 Subtract line 2e from line 1   4 Amounts included on line 1 but not on Form 990, Part IX, line 25: a Donated services and use of facilities   2a   4 Donated services and use of facilities   2a   5 Other (Describe in Part XIV.)   2d   5 Other (Describe in Part XIV.)   2d   6 Other (Describe in Part XIV.)   2d   7 Other (Describe in Part XIV.)   2d   7 Other (Describe in Part XIV.)   2d   8 Other (Describe in Part XIV.)   4b   9 Other (Describe in Part XIV.)   4c   9 Other (Describe in Part XIV.)   5   9 Other (Describe in Part XIV.)   6   9 Other (Describe in Part XIV.)   6   9 Other (Describe in Part XIV.)   7   9 Other (Describ			9	
Reconciliation of Revenue per Audited Financial Statements With Revenue per Return  Total revenue, gains, and other support per audited financial statements Amounts included on line 1 but not on Form 990, Part VIII, line 12: a Net unrealized gains on investments Donated services and use of facilities Recoveries of prior year grants C Recoveries of prior year grants C Recoveries of prior year grants C Recoveries of Part XIV.) Add lines 2a through 2d Subtract line 2e from line 1 Amounts included on Form 990, Part VIII, line 12, but not on line 1: a Investment expenses not included on Form 990, Part VIII, line 7b Other (Describe in Part XIV.) C Add lines 4a and 4b Total revenue. Add lines 3 and 4c. (This must equal Form 990, Part I, line 12.)  Total revenue. Add lines 3 and 4c. (This must equal Form 990, Part I, line 12.)  Total expenses and losses per audited financial statements Total expenses and losses per audited financial statements  Total expenses and losses per audited financial statements  Total expenses and losses per audited financial statements  Total expenses and use of facilities Drior year adjustments  Other losses Othe	Reconciliation of Revenue per Audited Financial Statements With Revenue per Return  Total revenue, gains, and other support per audited financial statements Amounts included on line 1 but not on Form 990, Part VIII, line 12:  Recoveries of prior year grants Add lines 2a through 2d Subtract line 2e from line 1 Amounts included on Form 990, Part VIII, line 12:  Per Add lines 4a and 4b Total revenue, add lines 3 and 4c. (This must equal Form 990, Part I, line 12:  Donated services and use of facilities  2e Subtract line 2e from line 1 Amounts included on Form 990, Part VIII, line 7b Ber Add lines 4a and 4b Total expenses and losses per audited financial statements  Total expenses and losses per audited financial statements  Cother (Describe in Part XIV.) Add lines 4a and 4b Drior year adjustments Cother losses Cother lo		Excess or (deficit) for the year per audited financial statements. Combine lines 3 and 9	10	
Total revenue, gains, and other support per audited financial statements  Amounts included on line 1 but not on Form 990, Part VIII, line 12:  Net unrealized gains on investments  Donated services and use of facilities  Recoveries of prior year grants  dother (Describe in Part XIV.)  Add lines 2a through 2d  Subtract line 2e from line 1  Amounts included on Form 990, Part VIII, line 12, but not on line 1:  Investment expenses not included on Form 990, Part VIII, line 7b  Total revenue. Add lines 3 and 4c. (This must equal Form 990, Part I, line 12.)  Total expenses and losses per audited financial Statements With Expenses per Return  Total expenses and losses per audited financial Statements With Expenses per Return  Total expenses and losses per audited financial statements  Amounts included on line 1 but not on Form 990, Part IX, line 25:  Donated services and use of facilities  Other (Describe in Part XIV.)  Add lines 2a through 2d  Subtract line 2e from line 1  Amounts included on Form 990, Part IX, line 25, but not on line 1:  a Investment expenses not included on Form 990, Part VIII, line 7b	Total revenue, gains, and other support per audited financial statements Amounts included on line 1 but not on Form 990, Part VIII, line 12:  a Net unrealized gains on investments  b Donated services and use of facilities  c Recoveries of prior year grants  d Other (Describe in Part XIV)  e Add lines 2a through 2d  3 Subtract line 2e from line 1  4 Amounts included on Form 990, Part VIII, line 12, but not on line 1:  a investment expenses not included on Form 990, Part VIII, line 7b  b Other (Describe in Part XIV)  c Add lines 4a and 4b  Total revenue. Add lines 3 and 4c. (This must equal Form 990, Part I, line 12.)  5 Total revenue. Add lines 3 and 4c. (This must equal Form 990, Part I, line 12.)  1 Total expenses and losses per audited financial statements  Amounts included on line 1 but not on Form 990, Part IX, line 25:  a) Donated services and use of facilities  b Prior year adjustments  c) Other (Describe in Part XIV.)  e Add lines 2a through 2d  3 Subtract line 2e from line 1  4 Amounts included on Form 990, Part IX, line 25:  a) Donated services and use of facilities  b Prior year adjustments  c) Other (Describe in Part XIV.)  e Add lines 2a through 2d  3 Subtract line 2e from line 1  4 Amounts included on Form 990, Part IX, line 25, but not on line 1:  a Investment expenses not included on Form 990, Part VIII, line 7b  b Other (Describe in Part XIV.)  5 Total expenses. Add lines 3 and 4c. (This must equal Form 990, Part II, line 18.)  5 Total expenses. Add lines 3 and 4c. (This must equal Form 990, Part II, line 18.)  5 Total expenses. Add lines 3 and 4c. (This must equal Form 990, Part II, line 18.)  5 Total expenses. Add lines 4a and 4b  5 Total expenses. Add lines 3 and 4c. (This must equal Form 990, Part II, line 18.)  5 Total expenses. Add lines 2 and 4b. Also complete this part XIII, lines 2d and 4b. Also complete	Par	Reconciliation of Revenue per Audited Financial Statements With Revenu	е ре	r Return
Amounts included on line 1 but not on Form 990, Part VIII, line 12:  a Net unrealized gains on investments  b Donated services and use of facilities  c Recoveries of prior year grants  d Other (Describe in Part XIV.)  e Add lines 2a through 2d  3 Subtract line 2e from line 1  4 Amounts included on Form 990, Part VIII, line 12, but not on line 1:  a Investment expenses not included on Form 990, Part VIII, line 7b  b Other (Describe in Part XIV.)  c Add lines 4a and 4b  5 Total revenue. Add lines 3 and 4c. (This must equal Form 990, Part I, line 12.)  Fart XIII Reconciliation of Expenses per Audited Financial Statements With Expenses per Return  1 Total expenses and losses per audited financial statements  Amounts included on line 1 but not on Form 990, Part IX, line 25:  a Donated services and use of facilities  b Prior year adjustments  c Other losses  d Other (Describe in Part XIV.)  e Add lines 2a through 2d  3 Subtract line 2e from line 1  4a  2e  3 Subtract line 2e from line 1  3 Amounts included on Form 990, Part IX, line 25, but not on line 1:  a Investment expenses not included on Form 990, Part VIII, line 7b	Amounts included on line 1 but not on Form 990, Part VIII, line 12: a Net unrealized gains on investments	1	Total revenue, gains, and other support per audited financial statements	1	
a Net unrealized gains on investments  b Donated services and use of facilities  c Recoveries of prior year grants  d Other (Describe in Part XIV.)  e Add lines 2a through 2d  3 Subtract line 2e from line 1  a Investment expenses not included on Form 990, Part VIII, line 12, but not on line 1:  a Investment expenses not included on Form 990, Part VIII, line 7b  b Other (Describe in Part XIV.)  c Add lines 4a and 4b  5 Total revenue. Add lines 3 and 4c. (This must equal Form 990, Part I, line 12.)  2at  4a  4b  4c  5at  7art XIII Reconciliation of Expenses per Audited Financial Statements With Expenses per Return  1 Total expenses and losses per audited financial statements  2 Amounts included on line 1 but not on Form 990, Part IX, line 25:  a Donated services and use of facilities  b Prior year adjustments  c Other losses  d Other (Describe in Part XIV.)  e Add lines 2a through 2d  3 Subtract line 2e from line 1  4 Amounts included on Form 990, Part IX, line 25, but not on line 1:  a Investment expenses not included on Form 990, Part VIII, line 7b  4a	a Net unrealized gains on investments b Donated services and use of facilities c Recoveries of prior year grants d Other (Describe in Part XIV.) e Add lines 2a through 2d 3 Subtract line 2e from line 1 3 Investment expenses not included on Form 990, Part VIII, line 7b b Other (Describe in Part XIV.) c Add lines 4a and 4b c Total expenses and losses per audited financial statements d Denated services and use of facilities c Other losses d Other (Describe in Part XIV.) 2	2			
b Donated services and use of facilities	b Donated services and use of facilities				
C Recoveries of prior year grants d Other (Describe in Part XIV.) e Add lines 2a through 2d 3 Subtract line 2e from line 1 3 Amounts included on Form 990, Part VIII, line 12, but not on line 1: a Investment expenses not included on Form 990, Part VIII, line 7b b Other (Describe in Part XIV.) c Add lines 4a and 4b 5 Total revenue. Add lines 3 and 4c. (This must equal Form 990, Part I, line 12.) 5 Part XIII Reconciliation of Expenses per Audited Financial Statements With Expenses per Return 1 Total expenses and losses per audited financial statements 1 Amounts included on line 1 but not on Form 990, Part IX, line 25: a Donated services and use of facilities b Prior year adjustments c Other losses d Other (Describe in Part XIV.) e Add lines 2a through 2d 3 Subtract line 2e from line 1 4 Amounts included on Form 990, Part IX, line 25, but not on line 1: a Investment expenses not included on Form 990, Part VIII, line 7b	C Recoveries of prior year grants d Other (Describe in Part XIV.) e Add lines 2a through 2d 3 Subtract line 2e from line 1 3 Amounts included on Form 990, Part VIII, line 12, but not on line 1: a Investment expenses not included on Form 990, Part VIII, line 7b b Other (Describe in Part XIV.) c Add lines 4a and 4b 5 Total expenses and losses per audited financial statements 1 Total expenses and losses per audited financial statements 2 Amounts included on line 1 but not on Form 990, Part IX, line 25: a) Donated services and use of facilities b Prior year adjustments c Other (Describe in Part XIV.) e Add lines 2a through 2d 3 Subtract line 2e from line 1 4 Amounts included on Form 990, Part IX, line 25, but not on line 1: a Investment expenses not included on Form 990, Part VIII, line 7b b Other (Describe in Part XIV.) c Add lines 4a and 4b 5 Total expenses. Add lines 3 and 4c. (This must equal Form 990, Part I, line 18.) 5 Supplemental Information c Domplete this part to provide the descriptions required for Part II, lines 3, 5, and 9; Part IIII, lines 1a and 4; Part IV, lines 1b and 2b; Part V, line 4; Part X, line 2; Part XII, lines 8; Part XIII, lines 2d and 4b; Also complete				
d Other (Describe in Part XIV.)  e Add lines 2a through 2d  3 Subtract line 2e from line 1  4 Amounts included on Form 990, Part VIII, line 12, but not on line 1:  a Investment expenses not included on Form 990, Part VIII, line 7b  b Other (Describe in Part XIV.)  c Add lines 4a and 4b  5 Total revenue. Add lines 3 and 4c. (This must equal Form 990, Part I, line 12.)  5 Total expenses and losses per Audited Financial Statements With Expenses per Return  1 Total expenses and losses per audited financial statements  2 Amounts included on line 1 but not on Form 990, Part IX, line 25:  a Donated services and use of facilities  b Prior year adjustments  c Other losses  d Other (Describe in Part XIV.)  e Add lines 2a through 2d  3 Subtract line 2e from line 1  4 Amounts included on Form 990, Part IX, line 25, but not on line 1:  a Investment expenses not included on Form 990, Part VIII, line 7b	d Other (Describe in Part XIV.) e Add lines 2a through 2d 3 Subtract line 2e from line 1 4 Amounts included on Form 990, Part VIII, line 12, but not on line 1: a Investment expenses not included on Form 990, Part VIII, line 7b b Other (Describe in Part XIV.) c Add lines 4a and 4b 5 Total revenue. Add lines 3 and 4c. (This must equal Form 990, Part I, line 12.) 5 Total expenses and losses per audited financial Statements With Expenses per Return 1 Total expenses and losses per audited financial statements 1 Total expenses and losses per audited financial statements 2 Amounts included on line 1 but not on Form 990, Part IX, line 25: a) Donated services and use of facilities b Prior year adjustments c Other losses d Other (Describe in Part XIV.) e Add lines 2a through 2d 3 Subtract line 2e from line 1 4 Amounts included on Form 990, Part IX, line 25, but not on line 1: a Investment expenses not included on Form 990, Part VIII, line 7b b Other (Describe in Part XIV.) c Add lines 4a and 4b 5 Total expenses. Add lines 3 and 4c. (This must equal Form 990, Part I, line 18.) 5 Total expenses. Supplemental Information complete this part to provide the descriptions required for Part II, lines 3, 5, and 9; Part III, lines 1a and 4; Part IV, lines 1b and 2b; Part V, line 4; Part X, line 2; Part XI, line 8; Part XIII, lines 2d and 4b; Also complete				
e Add lines 2a through 2d 3 Subtract line 2e from line 1 4 Amounts included on Form 990, Part VIII, line 12, but not on line 1: a Investment expenses not included on Form 990, Part VIII, line 7b b Other (Describe in Part XIV.) c Add lines 4a and 4b 5 Total revenue. Add lines 3 and 4c. (This must equal Form 990, Part I, line 12.) 5 Part XIII Reconciliation of Expenses per Audited Financial Statements With Expenses per Return 1 Total expenses and losses per audited financial statements 2 Amounts included on line 1 but not on Form 990, Part IX, line 25: a) Donated services and use of facilities b Prior year adjustments c Other losses d Other (Describe in Part XIV.) e Add lines 2a through 2d 3 Subtract line 2e from line 1 4 Amounts included on Form 990, Part IX, line 25, but not on line 1: a Investment expenses not included on Form 990, Part VIII, line 7b	e Add lines 2a through 2d 3 Subtract line 2e from line 1 4 Amounts included on Form 990, Part VIII, line 12, but not on line 1: a Investment expenses not included on Form 990, Part VIII, line 7b b Other (Describe in Part XIV.) c Add lines 4a and 4b 5 Total revenue. Add lines 3 and 4c. (This must equal Form 990, Part I, line 12.) 5 Part XIII Reconciliation of Expenses per Audited Financial Statements With Expenses per Return 1 Total expenses and losses per audited financial statements 2 Amounts included on line 1 but not on Form 990, Part IX, line 25: a Donated services and use of facilities b Prior year adjustments c Other losses d Other (Describe in Part XIV.) e Add lines 2a through 2d 3 Subtract line 2e from line 1 4 Amounts included on Form 990, Part IX, line 25, but not on line 1: a Investment expenses not included on Form 990, Part VIII, line 7b b Other (Describe in Part XIV.) c Add lines 4a and 4b 5 Total expenses. Add lines 3 and 4c. (This must equal Form 990, Part I, line 18.) 5 Total expenses. Add lines 3 and 4c. (This must equal Form 990, Part III, lines 1a and 4; Part IV, lines 1b and 2b; Part V, line 4; Part X, line 2; Part XII, line 8; Part XIII, lines 2d and 4b; and Part XIII, lines 2d and 4b. Also complete				
Subtract line 2e from line 1  Amounts included on Form 990, Part VIII, line 12, but not on line 1: a Investment expenses not included on Form 990, Part VIII, line 7b b Other (Describe in Part XIV.) c Add lines 4a and 4b  Total revenue. Add lines 3 and 4c. (This must equal Form 990, Part I, line 12.)  Total expenses and losses per audited financial Statements With Expenses per Return  Total expenses and use of facilities Amounts included on line 1 but not on Form 990, Part IX, line 25: a Donated services and use of facilities Prior year adjustments C Other losses d Other (Describe in Part XIV.) e Add lines 2a through 2d Subtract line 2e from line 1 Amounts included on Form 990, Part IX, line 25, but not on line 1: a Investment expenses not included on Form 990, Part VIII, line 7b	Subtract line 2e from line 1 Amounts included on Form 990, Part VIII, line 12, but not on line 1: a Investment expenses not included on Form 990, Part VIII, line 7b b Other (Describe in Part XIV.) C Add lines 4a and 4b Total expenses and losses per audited Financial Statements With Expenses per Return Total expenses and losses per audited financial statements With Expenses per Return Total expenses and losses per audited financial statements Amounts included on line 1 but not on Form 990, Part IX, line 25: a Donated services and use of facilities b Prior year adjustments C Other losses d Other (Describe in Part XIV.) Add lines 2a through 2d Subtract line 2e from line 1 Amounts included on Form 990, Part IX, line 25, but not on line 1: a Investment expenses not included on Form 990, Part VIII, line 7b b Other (Describe in Part XIV.) C Add lines 4a and 4b Total expenses. Add lines 3 and 4c. (This must equal Form 990, Part I, line 18.)  Supplemental Information omplete this part to provide the descriptions required for Part II, lines 3, 5, and 9; Part III, lines 1a and 4; Part IV, lines 1b and 2b; Part V, line 4; Part X, line 2; Part XI, line 8; Part XII, lines 2d and 4b; and Part XIII, lines 2d and 4b. Also complete			2€	9
A Amounts included on Form 990, Part VIII, line 12, but not on line 1:  a Investment expenses not included on Form 990, Part VIII, line 7b  b Other (Describe in Part XIV.)  c Add lines 4a and 4b  5 Total revenue. Add lines 3 and 4c. (This must equal Form 990, Part I, line 12.)  5 Part XIII Reconciliation of Expenses per Audited Financial Statements With Expenses per Return  1 Total expenses and losses per audited financial statements  2 Amounts included on line 1 but not on Form 990, Part IX, line 25:  a Donated services and use of facilities  b Prior year adjustments  c Other losses  d Other (Describe in Part XIV.)  e Add lines 2a through 2d  3 Subtract line 2e from line 1  4 Amounts included on Form 990, Part IX, line 25, but not on line 1:  a Investment expenses not included on Form 990, Part VIII, line 7b	A mounts included on Form 990, Part VIII, line 12, but not on line 1: a Investment expenses not included on Form 990, Part VIII, line 7b b Other (Describe in Part XIV.) c Add lines 4a and 4b 5 Total revenue. Add lines 3 and 4c. (This must equal Form 990, Part I, line 12.) 5 Part XIII Reconciliation of Expenses per Audited Financial Statements With Expenses per Return 1 Total expenses and losses per audited financial statements 2 Amounts included on line 1 but not on Form 990, Part IX, line 25: a Donated services and use of facilities b Prior year adjustments c Other losses d Other (Describe in Part XIV.) e Add lines 2a through 2d 3 Subtract line 2e from line 1 3 Amounts included on Form 990, Part IX, line 25, but not on line 1: a Investment expenses not included on Form 990, Part VIII, line 7b b Other (Describe in Part XIV.) c Add lines 4a and 4b 5 Total expenses. Add lines 3 and 4c. (This must equal Form 990, Part I, line 18.) 5 Supplemental Information complete this part to provide the descriptions required for Part II, lines 3, 5, and 9; Part III, lines 1a and 4; Part IV, lines 1b and 2b; Part V, line 4; Part X, line 2; Part XI, line 8; Part XII, lines 2d and 4b; and Part XIII, lines 2d and 4b. Also complete			3	
a Investment expenses not included on Form 990, Part VIII, line 7b b Other (Describe in Part XIV.) c Add lines 4a and 4b 5 Total revenue. Add lines 3 and 4c. (This must equal Form 990, Part I, line 12.) 5 Part XIII Reconciliation of Expenses per Audited Financial Statements With Expenses per Return 1 Total expenses and losses per audited financial statements 2 Amounts included on line 1 but not on Form 990, Part IX, line 25: a Donated services and use of facilities b Prior year adjustments c Other losses d Other (Describe in Part XIV.) e Add lines 2a through 2d 3 Subtract line 2e from line 1 4 Amounts included on Form 990, Part IX, line 25, but not on line 1: a Investment expenses not included on Form 990, Part VIII, line 7b	a Investment expenses not included on Form 990, Part VIII, line 7b b Other (Describe in Part XIV.) c Add lines 4a and 4b 5 Total revenue. Add lines 3 and 4c. (This must equal Form 990, Part I, line 12.) 5  art XIII Reconciliation of Expenses per Audited Financial Statements With Expenses per Return 1 Total expenses and losses per audited financial statements 2 Amounts included on line 1 but not on Form 990, Part IX, line 25: a Donated services and use of facilities b Prior year adjustments c Other losses c Other (Describe in Part XIV.) e Add lines 2a through 2d 3 Subtract line 2e from line 1 4 Amounts included on Form 990, Part IX, line 25, but not on line 1: a Investment expenses not included on Form 990, Part VIII, line 7b b Other (Describe in Part XIV.) c Add lines 4a and 4b 5 Total expenses. Add lines 3 and 4c. (This must equal Form 990, Part I, line 18.) 5 Supplemental Information omplete this part to provide the descriptions required for Part II, lines 2d and 4b; and Part XIII, lines 2d and 4b. Also complete bits part V, line 4; Part X, line 2; Part XI, line 8; Part XII, lines 2d and 4b; and Part XIII, lines 2d and 4b. Also complete	-			
b Other (Describe in Part XIV.) c Add lines 4a and 4b 5 Total revenue. Add lines 3 and 4c. (This must equal Form 990, Part I, line 12.) 5 Part XIII Reconciliation of Expenses per Audited Financial Statements With Expenses per Return 1 Total expenses and losses per audited financial statements 2 Amounts included on line 1 but not on Form 990, Part IX, line 25: a Donated services and use of facilities b Prior year adjustments c Other losses d Other (Describe in Part XIV.) e Add lines 2a through 2d 3 Subtract line 2e from line 1 4 Amounts included on Form 990, Part IX, line 25, but not on line 1: a Investment expenses not included on Form 990, Part VIII, line 7b	b Other (Describe in Part XIV.) c Add lines 4a and 4b 5 Total revenue. Add lines 3 and 4c. (This must equal Form 990, Part I, line 12.) 5 Total revenue. Add lines 3 and 4c. (This must equal Form 990, Part I, line 12.) 5 Total expenses and losses per audited financial Statements With Expenses per Return 1 Total expenses and losses per audited financial statements 2 Amounts included on line 1 but not on Form 990, Part IX, line 25: a) Donated services and use of facilities b Prior year adjustments c Other losses d Other (Describe in Part XIV.) e Add lines 2a through 2d 3 Subtract line 2e from line 1 4 Amounts included on Form 990, Part IX, line 25, but not on line 1: a Investment expenses not included on Form 990, Part VIII, line 7b b Other (Describe in Part XIV.) c Add lines 4a and 4b 5 Total expenses. Add lines 3 and 4c. (This must equal Form 990, Part I, line 18.) 5 Supplemental Information complete this part to provide the descriptions required for Part II, lines 3, 5, and 9; Part III, lines 1a and 4; Part IV, lines 1b and 2b; Part V, line 4; Part X, line 2; Part XI, line 8; Part XII, lines 2d and 4b. Also complete				
c Add lines 4a and 4b 5 Total revenue. Add lines 3 and 4c. (This must equal Form 990, Part I, line 12.) 5 Part XIII Reconciliation of Expenses per Audited Financial Statements With Expenses per Return 1 Total expenses and losses per audited financial statements 2 Amounts included on line 1 but not on Form 990, Part IX, line 25:  a Donated services and use of facilities b Prior year adjustments c Other losses c Other (Describe in Part XIV.) e Add lines 2a through 2d 3 Subtract line 2e from line 1 4 Amounts included on Form 990, Part IX, line 25, but not on line 1: a Investment expenses not included on Form 990, Part VIII, line 7b 4 Investment expenses not included on Form 990, Part VIII, line 7b	c Add lines 4a and 4b 5 Total revenue. Add lines 3 and 4c. (This must equal Form 990, Part I, line 12.) 5 Part XIII Reconciliation of Expenses per Audited Financial Statements With Expenses per Return 1 Total expenses and losses per audited financial statements 2 Amounts included on line 1 but not on Form 990, Part IX, line 25: a Donated services and use of facilities b Prior year adjustments c Other losses d Other (Describe in Part XIV.) e Add lines 2a through 2d 3 Subtract line 2e from line 1 4 Amounts included on Form 990, Part IX, line 25, but not on line 1: a Investment expenses not included on Form 990, Part VIII, line 7b b Other (Describe in Part XIV.) c Add lines 4a and 4b Total expenses. Add lines 3 and 4c. (This must equal Form 990, Part I, line 18.) 5 Part XIV Supplemental Information complete this part to provide the descriptions required for Part II, lines 2d and 4b; and Part XIII, lines 2d and 4b. Also complete				
Total revenue. Add lines 3 and 4c. (This must equal Form 990, Part I, line 12.)  Part XIII Reconciliation of Expenses per Audited Financial Statements With Expenses per Return  Total expenses and losses per audited financial statements  Amounts included on line 1 but not on Form 990, Part IX, line 25:  Donated services and use of facilities  Prior year adjustments  C Other losses  Other (Describe in Part XIV.)  Add lines 2a through 2d  Subtract line 2e from line 1  Amounts included on Form 990, Part IX, line 25, but not on line 1:  a Investment expenses not included on Form 990, Part VIII, line 7b  Total revenue. Add lines 1, line 12.)  5  Described in Expenses per Return  1  2a  2a  2b  2c  2c  2d  2e  3  Subtract line 2e from line 1  4  Amounts included on Form 990, Part IX, line 25, but not on line 1:  a Investment expenses not included on Form 990, Part VIII, line 7b	Total revenue. Add lines 3 and 4c. (This must equal Form 990, Part I, line 12.)  Total expenses and losses per audited Financial Statements With Expenses per Return  Total expenses and losses per audited financial statements  Amounts included on line 1 but not on Form 990, Part IX, line 25:  Donated services and use of facilities  Prior year adjustments  Cother losses  Cother losses  Cother (Describe in Part XIV.)  Add lines 2a through 2d  Amounts included on Form 990, Part IX, line 25, but not on line 1:  Investment expenses not included on Form 990, Part VIII, line 7b  Cother (Describe in Part XIV.)  Cother (Describe in Part XIV		A 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	40	
Part XIII Reconciliation of Expenses per Audited Financial Statements With Expenses per Return  1 Total expenses and losses per audited financial statements 2 Amounts included on line 1 but not on Form 990, Part IX, line 25:  a Donated services and use of facilities b Prior year adjustments c Other losses c Other losses d Other (Describe in Part XIV.) e Add lines 2a through 2d Subtract line 2e from line 1 4 Amounts included on Form 990, Part IX, line 25, but not on line 1: a Investment expenses not included on Form 990, Part VIII, line 7b  4 All Investment expenses not included on Form 990, Part VIII, line 7b	Reconciliation of Expenses per Audited Financial Statements With Expenses per Return  1 Total expenses and losses per audited financial statements	5		5	
Total expenses and losses per audited financial statements  Amounts included on line 1 but not on Form 990, Part IX, line 25:  Donated services and use of facilities  Prior year adjustments  Cother losses  Cother losses  Cother (Describe in Part XIV.)  End do lines 2a through 2d  Subtract line 2e from line 1  Amounts included on Form 990, Part IX, line 25, but not on line 1:  Investment expenses not included on Form 990, Part VIII, line 7b	Total expenses and losses per audited financial statements  Amounts included on line 1 but not on Form 990, Part IX, line 25:  Donated services and use of facilities  Prior year adjustments  Cother losses  dother (Describe in Part XIV.)  e Add lines 2a through 2d  Subtract line 2e from line 1  Amounts included on Form 990, Part IX, line 25, but not on line 1:  a Investment expenses not included on Form 990, Part VIII, line 7b  b Other (Describe in Part XIV.)  c Add lines 4a and 4b  Total expenses. Add lines 3 and 4c. (This must equal Form 990, Part I, line 18.)  Dart XIV Supplemental Information  omplete this part to provide the descriptions required for Part II, lines 3, 5, and 9; Part III, lines 1a and 4; Part IV, lines 1b and 2b; Part V, line 4; Part X, line 2; Part XI, line 8; Part XIII, lines 2d and 4b; and Part XIII, lines 2d and 4b. Also complete	MARKET CONTRACT			er Return
Amounts included on line 1 but not on Form 990, Part IX, line 25:  a Donated services and use of facilities	Amounts included on line 1 but not on Form 990, Part IX, line 25:  a Donated services and use of facilities			T .	
a Donated services and use of facilities	a Donated services and use of facilities		·		
b Prior year adjustments	b Prior year adjustments	460			
c Other losses	c Other losses d Other (Describe in Part XIV.) e Add lines 2a through 2d 3 Subtract line 2e from line 1 4 Amounts included on Form 990, Part IX, line 25, but not on line 1: a Investment expenses not included on Form 990, Part VIII, line 7b b Other (Describe in Part XIV.) c Add lines 4a and 4b c Total expenses. Add lines 3 and 4c. (This must equal Form 990, Part I, line 18.)  Supplemental Information omplete this part to provide the descriptions required for Part II, lines 3, 5, and 9; Part III, lines 1a and 4; Part IV, lines 1b and 2b; Part V, line 4; Part X, line 2; Part XI, line 8; Part XII, lines 2d and 4b; and Part XIII, lines 2d and 4b. Also complete	× ~	bonated services and use of identities		
d Other (Describe in Part XIV.)  e Add lines 2a through 2d  Subtract line 2e from line 1  Amounts included on Form 990, Part IX, line 25, but not on line 1:  a Investment expenses not included on Form 990, Part VIII, line 7b	d Other (Describe in Part XIV.)  e Add lines 2a through 2d  3 Subtract line 2e from line 1  4 Amounts included on Form 990, Part IX, line 25, but not on line 1:  a Investment expenses not included on Form 990, Part VIII, line 7b  b Other (Describe in Part XIV.)  c Add lines 4a and 4b  5 Total expenses. Add lines 3 and 4c. (This must equal Form 990, Part I, line 18.)  5 Supplemental Information  complete this part to provide the descriptions required for Part II, lines 3, 5, and 9; Part III, lines 1a and 4; Part IV, lines 1b and 2b; Part V, line 4; Part X, line 2; Part XI, line 8; Part XII, lines 2d and 4b; and Part XIII, lines 2d and 4b. Also complete		Thor year adjustments		
e Add lines 2a through 2d	e Add lines 2a through 2d		Other losses		
3 Subtract line 2e from line 1	Subtract line 2e from line 1  Amounts included on Form 990, Part IX, line 25, but not on line 1:  a Investment expenses not included on Form 990, Part VIII, line 7b  b Other (Describe in Part XIV.)  c Add lines 4a and 4b  Total expenses. Add lines 3 and 4c. (This must equal Form 990, Part I, line 18.)  Supplemental Information  omplete this part to provide the descriptions required for Part II, lines 3, 5, and 9; Part III, lines 1a and 4; Part IV, lines 1b and 2b; Part V, line 4; Part X, line 2; Part XI, line 8; Part XII, lines 2d and 4b; and Part XIII, lines 2d and 4b. Also complete		Other (Beschbe III Fait XIV.)	26	•
4 Amounts included on Form 990, Part IX, line 25, but not on line 1:  a Investment expenses not included on Form 990, Part VIII, line 7b	Amounts included on Form 990, Part IX, line 25, but not on line 1:  a Investment expenses not included on Form 990, Part VIII, line 7b  b Other (Describe in Part XIV.)  c Add lines 4a and 4b  Total expenses. Add lines 3 and 4c. (This must equal Form 990, Part I, line 18.)  Supplemental Information  omplete this part to provide the descriptions required for Part II, lines 3, 5, and 9; Part III, lines 1a and 4; Part IV, lines 1b and 2b; Part V, line 4; Part X, line 2; Part XI, line 8; Part XII, lines 2d and 4b; and Part XIII, lines 2d and 4b. Also complete				
a Investment expenses not included on Form 990, Part VIII, line 7b . 4a 4a	a Investment expenses not included on Form 990, Part VIII, line 7b. b Other (Describe in Part XIV.)	-		3	
	b Other (Describe in Part XIV.)				
b Other (Describe in Part XIV.)	c Add lines 4a and 4b		· · · · · · · · · · · · · · · · · · ·		
A Add North Annual Ale	Total expenses. Add lines 3 and 4c. (This must equal Form 990, Part I, line 18.)		Other Describe in the Avv.,	10	
	Complete this part to provide the descriptions required for Part II, lines 3, 5, and 9; Part III, lines 1a and 4; Part IV, lines 1b and 2b; Part V, line 4; Part X, line 2; Part XI, line 8; Part XII, lines 2d and 4b; and Part XIII, lines 2d and 4b. Also complete				
	omplete this part to provide the descriptions required for Part II, lines 3, 5, and 9; Part III, lines 1a and 4; Part IV, lines 1b and 2b; Part V, line 4; Part X, line 2; Part XI, line 8; Part XII, lines 2d and 4b; and Part XIII, lines 2d and 4b. Also complete				
Supplemental information	nd 2b; Part V, line 4; Part X, line 2; Part XI, line 8; Part XII, lines 2d and 4b; and Part XIII, lines 2d and 4b. Also complete		Supplemental information		
is part to provide any additional information.					
is part to provide any additional information.					
	······································				
	······································				
	·		······································		
	·				
	·				

#### **SCHEDULE A** (Form 1040)

#### **Itemized Deductions**

OMB No. 1545-0074

Department of the Treasury Internal Revenue Service (99)

► Attach to Form 1040.

► See Instructions for Schedule A (Form 1040).

Attachment Sequence No.

Name(s) shown o	n Forn	n 1040		Your social security number
<del></del>				
Medical		Caution. Do not include expenses reimbursed or paid by others.		
and	1		1	-
Dental		Enter amount from Form 1040, line 38 2		
Expenses	3 1	Multiply line 2 by 7.5% (.075)	3	4
Taxes You		State and local (check only one box):		4
Paid	J	a ☐ Income taxes, or }	5	
		b General sales taxes		
(See page A-2.)	6	Real estate taxes (see page A-5)	6	
p-1.9-11-1		New motor vehicle taxes from line 11 of the worksheet on		
		back. Skip this line if you checked box 5b	7	_
	8	Other taxes. List type and amount ▶		
			8	
	9	Add lines 5 through 8		9
Interest		Home mortgage interest and points reported to you on Form 1098	10	-
You Paid	11	Home mortgage interest not reported to you on Form 1098. If	orași și	
(See page A-6.)		paid to the person from whom you bought the home, see page A-7 and show that person's name, identifying no., and address		
page A-o.,		A-7 and show that person s hame, identifying no., and address P		
Note.			11	
Personal interest is	12	Points not reported to you on Form 1098. See page A-7 for		
not		special rules	12	
deductible.	13	Qualified mortgage insurance premiums (see page A-7) .	13	
	14	Investment interest. Attach Form 4952 if required. (See page A-8.)	14	
	-	Add lines 10 through 14		15
Gifts to	(16)	, , , , , , , , , , , , , , , , , , , ,	4.0	
Charity	4 "7	more, see page A-8	16	
If you made a gift and got a	17	Other than by cash or check. If any gift of \$250 or more, see page A-8. You <b>must</b> attach Form 8283 if over \$500	17	
benefit for it,	18	Carryover from prior year	18	
see page A-8.		Add lines 16 through 18	* * * * * * * .	19
Casualty and				
Theft Losses	20	Casualty or theft loss(es). Attach Form 4684. (See page A-10.)		20
Job Expenses	21	Unreimbursed employee expenses—job travel, union dues, job		
and Certain		education, etc. Attach Form 2106 or 2106-EZ if required. (See		
Miscellaneous Deductions	00	page A-10.)  Tax preparation fees	21 22	
		Other expenses—investment, safe deposit box, etc. List type	22	
(See page A-10.)	23	and amount ▶		
pagoriron			23	
	24	Add lines 21 through 23	24	
	25	Enter amount from Form 1040, line 38 25		
	26	Multiply line 25 by 2% (.02)	26	
0.1	27	Subtract line 26 from line 24. If line 26 is more than line 24, ento	er -0	27
Other	28	Other—from list on page A-11. List type and amount ▶		
Miscellaneous Deductions				00
	20	Is Form 1040, line 38, over \$166,800 (over \$83,400 if married fi	ing separately)?	28
Total Itemized	29	No. Your deduction is not limited. Add the amounts in the fa	`	
Deductions		lines 4 through 28. Also, enter this amount on Form 1040,		29
		Yes. Your deduction may be limited. See page A-11 for the amount of the	ı	
	30	If you elect to itemize deductions even though they are less		
		deduction, check here		



Legal Liability and Insurance Issues

Teresa K. LaMaster, J.D.

University of Maryland School of Law

CHARLES B. SHAFER, J.D., L.L.M. University of Baltimore School of Law



Governor Robert L. Ehrlich, Jr.

Lt. Governor Michael S. Steele



#### CHAPTER FIVE

#### Special Populations, Special Needs & Special Risks

#### VOLUNTEERS WORKING WITH CHILDREN

Many nonprofit organizations, government agencies, and private facilities engage volunteers to work with children. Program volunteers often carry professional responsibilities. In some programs, volunteers serve as colleagues with employees, sharing the same hours, duties and working conditions. In many cases, the parents or guardians of the children have placed the children in the care of the organization. It goes without saying, therefore, that the organization has the responsibility of providing for the welfare of the children and protecting them from physical or emotional harm. At the same time, organizations must be vigilant to protect the rights of staff and volunteers.

Many programs accepting youths receive public funds in addition to other forms of revenues. Local, state, and federal guidelines, regulations and code standards all affect treatment or services provided to the children. Many programs have regulatory agencies overseeing their operations and issuing licenses.

Volunteer managers must be especially careful interviewing, screening and recruiting volunteers who will be performing their duties with children. They should ask open-ended questions about the candidate's previous experiences working with children and check their listed references. If the interviewer has any question about the suitability of a prospective volunteer, he or she should not place the person in the volunteer position.

#### **Criminal Background Checks**

The Maryland Family Law Act requires certain facilities that deal with children to obtain criminal background investigations for all employees.1 That law also gives any facility that deals with children permission to require similar investigations of volunteers.<sup>2</sup> Organizations that require volunteers to undergo a background investigation should notify potential volunteers prior to distributing applications.

Organizations should also obtain information available under Maryland's "Megan's Laws," regarding the registration of convicted sex offenders. There is Internet access to Maryland's database.<sup>3</sup> This information is available at http://www.dpscs.state.md.us/sor.

An organization that requires criminal background checks should develop a policy for evaluating the results.<sup>4</sup> No individual should hold positions that require contact with children if their criminal records include any history of child sexual abuse, conviction for crimes involving children, or violent or sexually exploitive behavior. A person with a recent record (within the past few years) of substance abuse or drug distribution might be inappropriate as a volunteer who will assist with in-home health care and thus have access to prescription medications. Similarly, property-related crimes on an individual's "rap sheet" are most relevant

for prospective in-home volunteers due to the opportunities such positions provide for theft.5

In evaluating the information from background checks, the organization should consider the recency of and circumstances surrounding the conduct, the age of the individual at the time of the offense, societal conditions that may have contributed to the conduct, and the probability that an individual will continue the behavior.6

#### VOLUNTEERS WORKING WITH INDIVIDUALS WITH DISABILITIES OR THE ELDERLY

Anytime a volunteer is working with a vulnerable population, whether children, elderly, individuals with disabilities, or someone in crisis, it is imperative that the organization take extra care in screening applicants. A recent study by the University Of Maryland School Of Social Work revealed the disturbing extent of the abuse of chronically disabled adults by personal assistants. A significant number of persons with disabilities reported several forms of mistreatment from care providers, ranging from verbal abuse, neglect and poor care to physical abuse, sexual abuse and extortion.

If there is any question about the appropriateness of a specific volunteer, do not place that volunteer with that population. Maryland law does not require criminal background investigations for personnel who work with individuals with disabilities and the elderly.

#### VOLUNTEERS WHO ARE MINORS

Historically, young people have been an important volunteer resource to organizations. A good volunteer experience for a youth can be the basis of a lifetime commitment to volunteer service and community involvement. Volunteering provides young people with opportunities to explore career fields engage in community service and participate in experiential learning.

Avoid accepting minors as volunteers without written parental consent. It is also wise to obtain a medical "release for treatment," executed by the minor's parents or guardians, before the start of the minor's volunteer services. In many student service programs and youth clubs, the sponsoring school or organization may have already obtained a general consent form.

Student and youth volunteer programs can require additional resources for training and supervision. Young people have less experience and often need more structure in their assignments. Organizations must commit adequate resources to have a successful volunteer program that incorporates young volunteers. Organizations should consider experience, insurance, and supervision requirements when placing a young person in a volunteer position.

#### Minimum Age Issues

An organization should set a minimum age requirement for each volunteer position to protect both the volunteer and the organization. Determining factors include the requirements of the volunteer activity and the level of skill and the maturity necessary to perform the task.

Maryland law regarding the minimum age for various kinds of work applies to volunteers. With parental permission, a minor is not subject to the statute when volunteering in a charitable or not for profit organization.8 However, since the effectiveness of consent forms may be questioned, the organization may want to comply as much as possible with the statute regarding the minimum age for work. Moreover, these requirements can be used as guidelines by organizations that work with youth volunteers. Since the statute is rather complicated, we have provided a chart below, which summarizes the rules regarding employment of minors.

#### **RESTRICTIONS ON EMPLOYMENT OF MINORS**

Permission Required & Other Qualifications	Limitations on Hours	Type of Work That is Permitted	Type of Work That is Not Permitted	Section
The H	Following Apply	to All Minors (Reg	ardless of Other Rules)	htska 61-61
None	Non school	Farm work, domestic work, parent owns Caddying Sailboat instruction Delivery newspaper Making evergreen wreath Counselr in MYCA Youth Camp	No mining or mfg Not hazardous	3-203
Parents	Non school	Unpaid volunteer in charitable or not for profit org	nders have one mentile	3-203
Permit After investigation Parental	Break every 5 hours Maximum 12 hours (including school)	Entertainer, Model, Performer	Mercellage (Newsyllage) Mercellage (Newsyllage) Mercel	3-207 3-210
Тhе		y to All Minors (Su	bject to Other Rules)	
	Break every 5 hours Maximum 12 hours (including			3-210
Unless is child of owner or manager or transporting money for delivery or services	school)		Between 8:00 PM & 8:00 AM transporting money. Betweeen 8:00 AM & 8:00 PM transporting over \$100.	3-212
performed			Blast furnace, distillery, railroad, ship or dock, electrical repair, cleaning of machinery	3-213(a)
	The followin	ng apply to all mine	ors under 16	
Parents & Completed or taking relevant course	Outside School	Hazardous work in volunteer fire deptartment or rescue squad	tare mediate or re- tare visitatives (limps welcomes surrented	3-203
			<del></del>	

Essentially, Maryland law prohibits employing any minor under the age of 14, except in very limited circumstances. Between the ages of 14 and 16, a minor's employment is restricted to no more than four hours per day or 23 hours per week when school is in session, or eight hours per day and no more than 40 hours per week when school is not in session. Under age 16, a person may not be employed before 7 a.m. or after 8 p.m., except between Memorial Day and Labor Day, when employment can extend until 9 pm. Between the ages of 16 and 18, a youth may not spend more than 12 hours in a combination of school hours and work hours per day and must have at least eight consecutive hours of nonwork, non-school time in each 24-hour day. Finally, a person under the age of 18 may not be employed for more than five hours continuously without a non-working period of at least one-half hour.9

Both federal and Maryland laws specifically require that no minor under the age of 18 be employed in any "hazardous occupation." Such occupations normally include work in high-risk areas, such as manufacturing plants, operating motor vehicles, power-driven machinery, mining, and other work requiring significant physical exertion and/or risk. Also included are occupations involving exposure to radioactive substances as well as the operation, cleaning or adjusting of any power-driven machinery.

While most of these restrictions apply only to the employment of minors, they may be useful in determining the types of tasks appropriate for minor volunteers. For example, it may be inappropriate, although not illegal, to allow a volunteer to operate, clean or adjust any power-driven machinery or be around radioactive substances. You will have to make the determination of which tasks are appropriate on a taskby-task basis.

#### Supervision

Although Maryland law does not specifically require that volunteers under a certain age receive continuous supervision, it is important to provide enough supervision to ensure that minors perform their tasks safely and properly. The specific level of supervision may vary depending on the task that the volunteer is performing. Do not permit a minor to perform a dangerous task without supervision.

Effective interviewing, selection, placement, orientation, training and on-going supervision are vital components for a positive volunteer experience for all age groups. Staff members assigned and committed to working with young people are necessary to have a viable and successful youth service volunteer program.

#### Insurance

Unless specifically excluded under the insurance contract, volunteers less than 18 years of age should be entitled to the same protection as those afforded to all other volunteers. Organizations should review their insurance policy to ascertain whether minors are covered in various volunteer positions.

The State of Maryland maintains a blanket volunteer policy only for state volunteers that provides for volunteers injured in the course of their volunteer activities. Insurance covers all activities that are part of

their duties whether or not the activity takes place on State property. The policy covers volunteers injured in a State car or in the volunteer's own vehicle while conducting volunteer activity. This includes coming to or from the work site. Volunteers are not covered if under the influence of alcohol or driving in a grossly negligent manner. They can receive up to \$1,000 for medical expenses incurred within 52 weeks or up to \$5,000 for death or dismemberment.

#### COURT-ORDERED COMMUNITY SERVICE

#### Introduction

Courts may order a juvenile charged with the commission of a delinquent act or a criminal defendant who has not been convicted of a crime of violence to perform community service. This service can be in lieu of fines or incarceration or as a condition of probation, suspended sentence, or pre-trial diversion.10 Nonprofit charities or governmental units may provide work for this community service.<sup>11</sup>

#### **Placement**

Organizations wishing to establish a community service program should send to the clerk of local courts a description of the project, the times when the project work must be performed, the skills or physical requirements necessary for the work and any date on which the availability of the work project will expire. 12

Prior to the imposition of a court order to perform community service, the offender is asked if he or she is willing to perform the required service. The court explains the general kind of activity that community service activity entails and the time commitment involved. Experience gained in existing community service programs indicates that organizations obtain the best results when offenders have one month to complete each 20 hours of service assigned. However, the judge is free to impose the number of hours and completion schedule he or she prefers and may adjust the timeframe, depending on the offense and other relevant considerations.

As part of the community service program's intake process, information about the offender is collected. This information usually includes a complete motor vehicle and criminal history, physical and/or mental limitations or disabilities, education, current employment status, transportation and childcare concerns, and work schedule availability.

No government or nonprofit agency is required to accept court ordered community service workers. Some agencies accept only certain types of offenders depending on program criteria and standards, while others accept no referrals as a matter of policy. Successful operating community service programs have developed a mutually beneficial arrangement - the courts provide a consistent supply of laborers, while local agencies have carved out appropriate service roles.

From the viewpoint of the government or non-profit organization, community service is essentially a referral system. Regardless of whether the offender personally decides where to serve or is referred by a defense attorney, judge or community service officer, the government or nonprofit organization has the right to decide whether to interview, accept, or reject the individual and establishes the parameters

of service. However, if the organization accepts the assignment of the worker, it must do so on the terms and conditions imposed by the court. 13

#### Supervision

The organization is responsible for providing on-site supervision. Since an offender's service is not wholly voluntary, offenders must understand clearly the organization's expectations. The organization must be clear about what constitutes acceptable attendance, behavior and work product. The organization should expect to supervise community service workers more stringently than volunteers recruited through more traditional avenues. The organization should inform its staff that there is no obligation to maintain an offender whose performance is not satisfactory and that final responsibility for the offender rests with the court. It is, after all, the offender being punished, not the organization. The organization should report the unsuitability of a community service worker to the court. The court may then remove the worker from the project.14

When an offender satisfactorily completes the required hours within the time allotted, the worksite supervisor will communicate this information to the community service program administrator according to a pre-arranged method.

#### Liability

When a government or nonprofit organization utilizes court ordered community service workers, there may be concern about possible injuries, resulting liability, and necessary types of insurance coverage.

Discussions of liability are complex even where straightforward volunteer services are involved. There are no Maryland statutes or cases on the liability and insurance aspects of correctional community service. Organizations that intend to use community service workers should consult their insurance carriers.

#### "Stipended" Volunteers

While it is common for a volunteer to receive a free meal, reimbursement for meals, or transportation expense, some volunteers receive an hourly, weekly or monthly payment that is unrelated to reimbursement of expenses. The term "stipended volunteer" reflects the fact that the rate of pay often is very low, usually below minimum wage. There are no statutory requirements in Maryland guiding the policies of stipended volunteer programs. Organizations will need to explore whether the stipend, even if coming from an external source, affects the participant's legal standing.

Many organizations in Maryland work with volunteers under grants from The Corporation for National and Community Service. This is the latest reincarnation of the domestic version of the Peace Corps. It provides opportunities for Americans of all ages and backgrounds to serve their communities and country through three programs: Senior Corps, AmeriCorps, and Learn and Serve America. Members and volunteers serve with national and community nonprofit organizations, faith-based groups, schools, and local agencies to help meet community needs in education, the environment, public safety, homeland security,

### RECRUIT, TRAIN, RETAIN!

# Basic tips and resources for recruiting and managing volunteers

**FEBRUARY 2010** 





#### **TABLE OF CONTENTS**

WHY DO PEOPLE CHOOSE TO VOLUNTEER?	3
GENERAL RECRUITMENT STRATEGIES	6
TRAINING & ORIENTATION: THE BASICS	10
MAINTAINING RELATIONSHIPS: RETAINING VOLUNTEERS	12
FINAL WORD	14
RESOURCES FROM BUSINESS VOLUNTEERS UNLIMITED & VOLUNTEER CENTRAL.	15
CONTACT INFORMATION	15
EXTERNAL RESOURCES	16
APPENDIX	17

# WHY DO PEOPLE CHOOSE TO VOLUNTEER?

Think about the best experience you ever had as a volunteer. What made it a great one?
Think about the worst experience you ever had as a volunteer. What made it a bad one?

Social science researchers have been studying the reasons people volunteer for a long time. These reasons have been described in many different ways, but five general themes have appeared throughout the research.

Different people might tell you they volunteer...

# 1) Because it matches their personal values...

"Because of my humanitarian obligation to help others."

"Because I enjoy helping other people."

"Because I consider myself to be a loving and caring person."

"Because people should do something about issues that are important to them."

"Because of my personal values, convictions, and beliefs."

# 2) Because they want to understand more about the world around them...

"To learn more about the people I serve."

"To learn how to help people."

"To deal with my personal fears and anxiety towards the people I serve."

"To learn about how the people I serve cope with the issues they face."

"To understand how the people I serve are affected by their situation."

# 3) Because they seek personal development...

"To get to know people who are similar to myself."

"To meet new people and make new friends."

"To gain experience dealing with emotionally difficult topics."

"To challenge myself and test my skills."

"To learn about myself and my strengths and weaknesses."

# 4) Because they are concerned about their community...

"Because of my sense of obligation to the community."

"Because I consider myself an advocate for the community."

"Because of my concern and worry about people in the community."

"To get to know people in the community."

"To help members of the community."

# 5) Because they want to feel better about themselves...

"To make my life more stable."

"To escape other pressures and stress in my life."

"To feel less lonely."

"To feel needed."

"To feel better about myself."

message to appeal to people who want to volunteer for any of the reasons on the previous page. Some of your recruits will be solely focused on one or two of them, while others will be looking for a little bit of all five. Pick one of the volunteer opportunities you'll be recruiting for in the months ahead: Jot down some ideas about how you could respond to someone interested in each of the five reasons for volunteering listed on the previous page: "I want to volunteer because it matches my personal values." "I want to volunteer to understand more about the world around me." "I want to volunteer for my own personal development." "I want to volunteer because I am concerned about my community." "I want to volunteer to feel better about myself."

Because each potential volunteer is different, you are going to want your recruitment

### **GENERAL RECRUITMENT STRATEGIES**

Some information in this section adapted from "What's Our Volunteer Recruitment Message?" by Nan Hawthorne Charity Channel, November 14, 2001

Once you have a good idea of what you're asking of potential volunteers and why it might be attractive to people with different perspectives on volunteering, it's time to put your description in writing.

Keep in mind that volunteer opportunities are most likely to be positive experiences for your volunteers and beneficial to your organization when:

A project description was created and presented

The volunteer received a clear and concise description of the work they'd be doing before starting the project.

Project length and milestones were defined up front
The volunteer was given an accurate estimate of time required (both in terms of hours per month/week and when the project was expected to be completed).

Qualifications and expectations were mutually understood
The volunteer was told what knowledge and skills they needed to be successful, and were given an opportunity to discuss questions and concerns.

The volunteer had a consistent point of contact throughout the experience From initial contact to project completion, the volunteer knew who to call or speak with at any point throughout the experience.

If you're prepared with all these pieces of information, you're ready to write your volunteer opportunity description.

## **Option 1: The Basic Recruitment Message**

A succinct, straightforward recruitment ad will draw more and better volunteers to your program. Let the ad do half of your screening by anticipating and answering common questions!

# The general outline:

[Motivational appeal/goal] by [task] for [persons or goal] for [time required] in/at [location]. [Reward]. Training provided. [Any requirements/qualifications]. For more information contact [recruiter's name] at [organization/program] by phone [phone number] or email [email address]. Web: [website].

Example 1. You can help seniors remain independent in their homes by delivering meals three days a week in your neighborhood. Here's a chance to put in a great day's work helping others! Training provided. Must have car. For more information call Jane Doe at Meals for Seniors at 555-1234 or jdoe@mfs.org. Web: www.mfs.org

Example 2. Brighten the day and share a meal! Help prepare and serve lunches at the Parkhurst Adult Day Care in Ballard one to three days a week! We're looking for "people" people who like to visit and have fun. Training provided. To receive more information about joining the team, call John Smith at 555-5678 or john.smith@parkhurstadultdaycare.org. Web: www.parkhurstadultdaycare.org

Example 3. Do you want to help create a better life for our seniors? Community agency advocating for senior rights is looking for "just do it!" individual to spearhead public information campaign. We want your firm handshake, persuasive tongue and about ten hours of your time per month! Training provided. To learn more about this exciting opportunity, call Georgia Brown at Eldervoice at 555-9876 or email g\_brown@eldervoice.org. Web: www.eldervoice.org

Example 4. Earn the smile and appreciation from a homebound neighbor simply by stopping by once a week with flowers, your child's school artwork and an hour of your time. Neighbor's Keeper is a program offered by The Old Stone Church in West Seattle. We value our volunteers and provide them with all the help they need to bring companionship into the lives of lonely seniors and disabled people. Training provided. Call Sara Sotta at 555-4321 or email volunteers@nbrskeepers.org for information. Web: www.nbrskeepers.org

## **Option 2: The Detailed Recruitment Message**

If you're looking to recruit a volunteer for a complex project or one that requires specific expertise, you may consider creating a recruitment ad that looks more like a traditional job description. Note how the different sections from the basic ad on the previous page fit into this version.

#### **ORGANIZATION NAME & SUMMARY:**

#### **VOLUNTEER TITLE:**

**SKILLS CATEGORY:** (Examples: Accounting/Finances, Advertising/PR, Creative Services, Coaching/Mentoring/Training, Customer Care, Human Resources, IT, Marketing/Sales, Product Development, Operations/Facilities)

#### MAJOR GOAL OF THIS PROJECT:

[Motivational appeal/goal] by [task] for [persons or goal] for [time required] in/at [location]. [Reward]. Training provided.

### **VOLUNTEER SUPERVISOR:**

QUALIFICATIONS: [Any requirements/qualifications] REQUIRED:

PREFERRED:

**MAIN DUTIES:** 

**PROJECT LENGTH:** 

### **HOURS PER MONTH REQUESTED:**

For more information contact [recruiter's name] at [organization/program] by phone [phone number] or email [email address]. Web: [website].

For an electronic version of this template and examples completed by other nonprofit organizations, visit <a href="http://www.volunteercentral.net/agencies-resources.htm">http://www.volunteercentral.net/agencies-resources.htm</a> and explore the documents under "BVU/Volunteer Central Skills-Based Volunteering Program."

## **More Helpful Tips for Recruiting Volunteers**

- 1. Don't tell them what *you* need. Tell them what *they want*.
- 2. Start your ad with sentences that start with verbs like "Teach," "Help," "Save," "Read," or "Befriend" to serve as a motivator and/or task description.
- 3. Never, never, never use the word "desperate." Never.
- 4. Recruit via the Internet for motivated volunteers.
- 5. Stay away from clichés like "Make a Difference."
- 6. Look to underutilized groups such as qualified disabled people to boost your numbers and diversity.

# What's your "hook?"

First impressions are important! Notice how all of the examples on page 7 start with catchy, interesting phrases that make you want to keep reading. They focus on something **specific** and **attractive** to the volunteer ("help create a better life for our seniors," "earn the smile and appreciation from a homebound neighbor," etc.).

Consider your volunteer opportunity and try to develop the most compelling first line

that you can. Think about this like an "elevator speech" (a short, 15-30 second sound bite that succinctly and memorably introduces your opportunity).	

#### TRAINING & ORIENTATION: THE BASICS

Information in this section adapted from http://volunteerweek.org/trainingPrepare.html

Volunteers who are prepared and supported throughout their service experience are more likely to volunteer again. One of your first opportunities to prepare and support your volunteers is the orientation and training session on the first day they arrive to serve. As with any learning or service experience, your volunteer orientation and training will be most effective with careful planning.

In planning any orientation or training, consider this: "What do volunteers need to know to feel comfortable and competent in carrying out their tasks?"

The answer to that question should lead you to the design of your training program. Most volunteers attend projects with little to no understanding of the work that is to be done and/or how it's going to be accomplished. To help them get engaged in the project, it's your job to help them understand the issue that the project addresses and the impact it will make on the community. Volunteer orientation can be conducted prior to the project or included as part of the events on the actual day of service.

A week or two before training and orientation, remember to provide your volunteers with important project information such as arrival time, a list of tasks that will be completed, how to dress appropriately, and whom to call in case of last-minute emergencies or inclement weather.

### Orientation should include:

- 1. A brief overview of your organization's mission and services and how volunteer support contributes to that mission.
- 2. A brief history of the issues, current statistics, current events related to your mission and other related activities and organizations in your area.
- 3. An outline of the project and training on the tasks volunteers will be doing (including a demonstration if necessary) so that everyone knows what to expect and what is expected of them. Be sure to take time, location, trainers, and any necessary instructional materials into consideration when planning a volunteer training.
- 4. Distribution / review of relevant operational and human resources policies at your organization that apply to both staff and volunteers.

When working with groups of volunteers, you may choose to use some of the following strategies to make the experience go even smoother:

- 1. If you are pre-registering volunteers, you can post orientation information online to those who have successfully signed up for the project.
- 2. If you are utilizing an existing group (such as a fraternity or corporate group) to assist, you may offer to attend one of their meetings or speak at their office to give participants information ahead of time.
- 3. If you are registering volunteers on-site, you can solicit the help of your registrars to do a brief on-site orientation prior to starting the event.

Take a few minutes to think about the main topics you'll need to cover in your volunteer orientation and training session and jot them down here:
How long do you think your training and orientation session will take?
What people/experts and materials will you need to make sure the session is successful?

### **MAINTAINING RELATIONSHIPS: RETAINING VOLUNTEERS**

Some information in this section adapted from http://volunteerweek.org/recognizingldeas.html

Once you've done all the hard work to recruit, train, and engage a volunteer at your organization, it's important to keep working to hold their interest and commitment. A new volunteer who feels appreciated and utilized in her or his first few experiences at your organization is more likely to turn into a long-term volunteer than someone who feels expendable and unimportant.

# Ideas for Recognition

Volunteer recognition can take many forms, from a simple thank-you card to a large annual event. Consider different ways to thank your volunteers before, during, and after their service.

### Easy, everyday ways to recognize volunteers:

Use e-mail to send thank you letters/messages.

Send postcards or thank you cards to volunteers after they attend a project.

Send a birthday card.

Submit pictures of volunteers to be in your organization's newsletter.

Post pictures of volunteers on a bulletin board at your organization.

Provide organizational goodies – hats, shirts, pins, magnets, water bottles, etc.

Have them join you for coffee or lunch.

### More involved, intermediate recognition ideas:

Nominate a volunteer Star of the Month – award them a certificate, letter, or small gift.

Sponsor happy hours and social events. Encourage volunteers to meet each other.

Recognize volunteers on local radio or television stations.

Invite volunteers to serve as project leaders or committee members.

Give gift certificates to movies, restaurants, etc. Solicit your community for donations!

Nominate volunteers for local/national awards such as the Presidential Service Awards.

Write articles about them in newsletters or newspapers.

Write a letter to their employer highlighting the accomplishments of the volunteer.

Celebrate major accomplishments.

Recognize anniversaries with your organization.

Have them attend a training or seminar at the expense of your organization.

Give them additional responsibilities.

Create a photo collage or slide show of volunteer activities.

### Large-scale means of recognition:

Hold annual recognition events: dinner, awards ceremony, theme party, etc.

Recognize long-term volunteers with service awards: a plaque, trophy, certificate, etc.

Give additional responsibilities and a new title.

Put up a banner celebrating major accomplishments.

Enlist them as trainers of staff and other volunteers.

Involve them in the annual planning process.

Make a donation to the organization of their choice in their name.

Organize a free outing to an amusement park, sports game, etc., for your volunteers.

What are two easy-to-implement forms of recognition you can try in your organization?
How about two intermediate recognition ideas?
What large-scale recognition activity might you be able to execute?

In addition to recognizing volunteers for the work they do for **you**, think back to the 5 reasons for volunteering to consider what your volunteers want the experience to do for **them**.

"I want to volunteer because it matches my personal values."

"I want to volunteer to understand more about the world around me."

"I want to volunteer for my own personal development."

"I want to volunteer because I am concerned about my community."

"I want to volunteer to feel better about myself."

How are you demonstrating over time that the volunteer experience is addressing each of these reasons for volunteering?

#### **FINAL WORD**

Always keep in mind that each of your volunteers comes to your organization for a different reason. It's important that you get to know them as soon as possible. Present a clear and exciting description of your organization's needs (think of it as a sales pitch), and find out what they are looking for from a volunteer experience the first time you talk with them.

Once people come onboard, find ways to demonstrate that they are getting what they want from their experiences. It's also important to note that any individual's reasons for volunteering may change over time, so it's important to check in with each of your volunteers. Ask them, "How are things going for you? What are you enjoying about your work with us? Is there anything else we can do to make your experience even better?"

Above all, remember to keep two words in mind as you work with volunteers: *care* and *respect*.

Show your volunteers that you care not only about their interests and needs, but also that you care about the mission of your organization that they are choosing to support. The latter point may seem obvious, but it is critical. Imagine you were a volunteer looking to get involved with a cause you cared very much about, but found your volunteer manager to be unexcited and/or grumpy. Wouldn't you probably look for another place to volunteer?

Show your volunteers that you respect them by providing timely communications, thorough orientation and training, and clear explanations when they have questions. If you ask them to arrive at 11:00 am, be sure you are ready to get them started at 11:00 am. Listen to their opinions and suggestions. Be honest in your responses.

Volunteerism is a rewarding experience for individuals giving their time and the organizations that utilize their help. We wish you the best of luck in developing a strong volunteer program and look forward to providing any additional assistance we can along the way.

-Your partners at Business Volunteers Unlimited and Volunteer Central

### **RESOURCES FROM BUSINESS VOLUNTEERS UNLIMITED & VOLUNTEER CENTRAL**

One of Business Volunteers Unlimited and Volunteer Central's most important goals is to strengthen nonprofit organizations' ability to manage their volunteer programs.

The most basic way to take advantage of our resources is to register and post your volunteer opportunities on Volunteer Central (<a href="www.volunteercentral.net">www.volunteercentral.net</a>). See "Registering Your Agency with Volunteer Central" in the Appendix for instructions. The website contains a searchable database of volunteer opportunities throughout the Greater Baltimore region visited by more than 50,000 unique visitors per year.

You'll find a number of resources to help you recruit, retain, and develop your volunteers on the "For Agencies" section of Volunteer Central at <a href="http://www.volunteercentral.net/agencies-resources.htm">http://www.volunteercentral.net/agencies-resources.htm</a>. You may want to pay special attention to the BVU/Volunteer Central Skills-Based Volunteering Program section if you are interested in recruiting volunteers for more complex duties, as discussed on page 8 of this guide. This program matches professionals of all areas of expertise, such as Human Resources, Finance, and trade skills, with nonprofits whose needs and missions match their interests.

We also offer our nonprofit partners opportunities to promote their volunteer programs at periodic events throughout Baltimore. Four times per year we host a café-style event called Volunteer Café at which 4-5 nonprofit representatives share their missions and volunteer opportunities with about 30 community members interested in making a difference through volunteerism. We also host an event series called Do Something!, similar to Volunteer Café but on a larger scale, featuring a keynote speaker and an exciting activity called "speed volunteering." Groups of volunteers meet with nonprofit representatives like daters would at a speed dating event, in search of a perfect volunteer match!

To increase your visibility to a wider audience, we publish a monthly e-newsletter called Volunteer Community News highlighting volunteer opportunities posted on our website and upcoming events. A different organization is highlighted each issue in our Nonprofit Spotlight.

We also have a newsletter for nonprofit managers entitled Volunteer Management News, with information about our upcoming trainings (held throughout the year on various topics related to volunteer management) and other news from the nonprofit world.

#### **CONTACT INFORMATION**

To lean more about any of the resources and services listed above, contact us today at 410-366-6030 or info@volunteercentral.net.

#### **EXTERNAL RESOURCES**

In addition to our own services and documents, many national organizations provide useful resources for new and experienced volunteer managers. A few of them include:

## Idealist (www.idealist.org)

Idealist is an interactive site where people and organizations can exchange resources and ideas, locate opportunities and supporters, and take steps toward building a world where all people can lead free and dignified lives. They have a highly detailed Volunteer Management Resource Center at http://www.idealist.org/en/vmrc/.

## Corporation for National & Community Service (www.nationalservice.gov)

The mission of the Corporation for National and Community Service is to improve lives, strengthen communities, and foster civic engagement through service and volunteering. Visit their extensive Resource Center at <a href="http://nationalserviceresources.org/effective-practice">http://nationalserviceresources.org/effective-practice</a>.

## HandsOn Network (<u>www.handsonnetwork.org</u>)

BVU is an affiliate of HandsOn Network, an organization that inspires, equips and mobilizes people to take action that changes the world through volunteer projects and programs that align their passion with real needs in their local communities. Their site includes key information and resources for volunteer managers on the latest trends in volunteering, found at <a href="http://www.handsonnetwork.org/getinvolved/non-profits">http://www.handsonnetwork.org/getinvolved/non-profits</a>.

#### **APPENDIX**

### Registering your agency with Volunteer Central

Volunteer Central is the leading coordinator of volunteers in Baltimore. Every year we help hundreds of nonprofit organizations identify much needed volunteers. Register all of your opportunities on our searchable website which receives more than 50,000 unique visitors per year!

### 1. Register Your Agency

- Go to <u>www.VolunteerCentral</u>.net
- Click on "For Agencies" at the top
- Click on "Register as a new agency"
- Type in your agency's name
- Click "Sign Up" and then click "I agree"
- Fill out information as requested, click "Save & Continue"
- Choose to either review & check for changes or continue with no additional changes
- Upload your agency's logo (if you don't have it, that's ok)
- After the logo is loaded, your agency is considered registered!

### 2. <u>Post Your Agency's Volunteer Opportunities</u>

- Click "Opportunities" on the next page that comes up
- This will then allow you to post volunteer opportunities on our website
- Be sure to specify whether it is an ongoing opportunity or date specific
- Follow each step
- When finished, everything will be sent to the Volunteer Coordinator for approval
- After your opportunity is approved, it will be posted for all of our registered volunteers to see!
- If you have a volunteer opportunity that can be considered Skills-Based (i.e. Human Resources, Marketing, Finance, Electrician) you may fill out the opportunity description in the template we have provided for our Skills-Based Volunteer matching program, posted here: <a href="http://www.volunteercentral.net/agencies-resources.htm">http://www.volunteercentral.net/agencies-resources.htm</a>

Once you have completed your Skills-Based volunteer job description copy and paste the data into an opportunity listing and submit it for approval. Skills-Based Volunteer opportunities formatted correctly using this template will be assigned a "Skilled" medallion to make the opportunity easily accessible to skilled volunteers.

Please contact us if you need assistance.

**Phone:** 410-366-6030 • **Email:** info@volunteercentral.net

and other critical areas. AmeriCorps participants may receive small stipends and education awards to serve full or part time in schools, police departments, conservation corps, Indian tribes and community and faith-based organizations. They tutor and mentor children, build affordable homes, teach computer skills, clean parks and streams and run after-school programs.

If you use AmeriCorps members, you must provide health care coverage, either Workers' Compensation or some other Accidental Death and Dismemberment insurance. The organization must have liability insurance.15

#### (Endnotes)

- <sup>1</sup> Md. Code Ann., Fam. L. §5-561(a) (2003).
- <sup>2</sup> Id. at \$\$ 5-561(d) (facilities listed in the statute), 5-561(e) (local social service departments may require checks of volunteers that work with children), 5-561(e) (facilities not listed).
- <sup>3</sup> Md. Code Ann., Crim. Proc. § 11-717 (2003).
- <sup>4</sup> Not all criminal conduct indicates a likelihood of harming children and some criminal history may actually be apt. For example, using ex-offenders to counsel children in a program attempting to prevent criminal behavior may be essentially for the program's success.
- <sup>5</sup> This paragraph is based by John C. Patterson, Criminal History Record Checks available at http://www.nonprofitrisk.org/csb/csb\_crim.htm (last visited on 3/7/04). The web site contains additional suggestions for criteria in using criminal background investigations.
- 6 Id.
- <sup>7</sup> In Maryland a minor is an individual under the age of 18. .Md. Code Ann., Lab. & Empl. § 3-201 (2003).
- 8 Id. at \$3-203.
- <sup>9</sup> Id. at \$\\$ 3-2033-203, 2-209, 3-210, 3-211, 3-212, 3-213.
- <sup>10</sup> Md. Code Ann. Correctional Services, § 8-703 (2003).
- 11 Id. at \$8-705(a).
- 12 Id.
- <sup>13</sup> Id. at §8-710(a)(2).
- 14 Id. at 8-710(b)2.
- <sup>15</sup> AmeriCorps 2002-2003 Program Director's Handbook, pp 11-13 (undated).