



*Board Organization
For Homeschool
Groups*

Carol Topp, CPA

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Board Organization for Homeschool Groups

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How to Use This Manual

This is an excerpt from the *Homeschool Organization Board Manual* by Carol Topp, CPA that focuses on your homeschool group's board or leadership team, specifically how it should be organized and operate.

Please share this document with your board members but please do not share, copy or print this manual outside of your organization. Please do not print out copies for others outside your group.

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If you'd find this excerpt helpful, you may wish to purchase the full length (60 pages) *Homeschool Organization Board Manual* at HomeschoolCPA.com/Bookstore

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Board Duties

By Carol Topp, CPA

HomeschoolCPA.com

Each board member has a fiduciary (i.e. legal) duty to manage the organization and its funds within the purpose/mission of the organization and not for private gain or benefit. The board's job is to govern the organization, be responsible for the management of funds, and be responsible for its programs.

From Ohio Attorney General [Guide for Charity Board Members](#) comes this excellent list of the duties of board members (with my comments and links added).

Duty of Care

- Read and understand mission, vision, and governing documents. I recommend a board binder for important documents.
- Attend board and committee meetings.
- Be informed and prepared to participate in decision-making and oversight.
- Exercise same care as a prudent person would in the handling of their own affairs.

Duty of Loyalty

- Be prepared to put organizational objectives above self-interest.
- Establish and follow written policies concerning conflict of interest situations.
- Disclose personal financial interests when needed/excuse yourself from voting. See a sample Conflict of Interest policy in this manual.
- Avoid entering into business relationships between board members and the organization.

Duty of Management

- Develop policies that assure the financial responsibility of the organization. Read Best Financial Practices Checklist included in this manual.
- Keep accurate and complete records of income, expenses, investments, and minutes.
- Develop budget as a blueprint for program plans and all organizational spending. My book [Money Management in a Homeschool Organization](#) can help you create a budget.
- Develop fundraising goals and assist the organization in acquiring adequate resources.

Duty of Compliance

- Understand and comply with governing documents, including bylaws and code of conduct. Sample bylaws can be found in this manual.
- Know and comply with state and federal laws governing non-profit organizations, including registration and reporting requirements. See State Requirements in this manual.

Board Members

Name, Title:	Name, Title:
Email:	Email:
Phone:	Phone:
Address:	Address:
Name, Title:	Name, Title:
Email:	Email:
Phone:	Phone:
Address:	Address:
Name, Title:	Name, Title:
Email:	Email:
Phone:	Phone:
Address:	Address:
Name, Title:	Name, Title:
Email:	Email:
Phone:	Phone:
Address:	Address:
Name, Title:	Name, Title:
Email:	Email:
Phone:	Phone:
Address:	Address:

Committees

Committee	Chair and members	Contact Information

Sample Board Meeting Agenda

Date:

Board members Present:

Board members Absent:

Opening/Prayer *(usually given by the Chair)*

Executive Report *(given by the Chief Executive or President to update the board on day-to-day operations of the organization)*

Secretary's Report. Approve Minutes from last meeting.

Treasurer's Report *(The Treasurer gives financial statements showing income and expense sand bank balances)*

Committee Reports *(given by Committee Chairs or Vice Chair)*

Board Training *(This is a time to offer board training or discuss broader issues of board governance. See Board Meeting Topic List in the book)*

New Business *(this is where new issues and plans are discussed)*

Old Business *(this is for discussion of issues brought up at prior meetings)*

Action Items:

(This list is so that board members recall who is responsible for what upcoming tasks)

Item	Person responsible	Due date

Board Meeting Topic List

Compiled by Carol Topp, CPA HomeschoolCPA.com

Your homeschool board has a lot to discuss. How can you find the time to cover important topics? Make a plan to cover one topic a month. Here's a list of important topics your board should discuss every year.

1. Welcome new board members and give them a history of your organization, its purpose, an understanding of their duties, and a board binder. Read over the bylaws and review your mission and purpose statement.
2. Discuss new programs and activities.
3. Decide on discounts and appreciation gifts for volunteers.
4. Go over best practices to avoid fraud. Implement changes as needed.
5. Discuss [fundraising techniques](#).
6. Authorize [committees](#), recruit members and delegate duties to them.
7. Review your [conflict resolution policy](#). How do you solve conflicts? Read *The Peacemaker* by Ken Sande.
8. Review your risk areas, safety policies and [insurance coverage](#). Create a child protection policy. Discuss signs of abuse and mandatory-reporting requirements. Read HSLDA's article at in Additional Information
9. Evaluate any paid workers, independent contractor agreements, and employment practices.
10. Recruit, nominate and elect new board members.
11. [Set a budget](#) near the end of the year for the next year.
12. One month after the end of your fiscal year file [IRS form 990/990-EZ or 990-N](#) and any state forms. Have your board review the form before submitting. Carol Topp, CPA can explain how to read and understand financial statements and your IRS Form 990/990-EZ via phone or video conference. Contact her at Carol@HomeschoolCPA.com

Who to Notify When the Board Changes

It is common for nonprofits to change leaders and signers on the checking account quite frequently, maybe annually! Here's what you need to do if your board members change.

- Notify the Internal Revenue Service (IRS) when you file your annual information return, Form 990-N (it asks for only one officer's name, not the full list of board members), 990-EZ or 990 which have you list all board members.
- Your state may require an annual report as well to the Secretary of State Office and/or the Attorney General. Each state is different, so you'll have to research the details for your state.

Carol Topp, CPA can do that research for you or you can research for yourself using this helpful website: <https://www.harborcompliance.com/information/nonprofit-compliance-guide>

Change Your Mailing Address

You can change your address with the IRS by simply providing the new address on your annual information return, Form 990-N, 990-EZ or 990.

Changing your address with your state may involve several agencies including the Secretary of State and Attorney General. Each state is different, so you'll have to research the details for your state. Carol Topp, CPA can do that research for you or you can research for yourself using this website: <https://www.harborcompliance.com/information/nonprofit-compliance-guide>

Change the Responsible Party on your EIN

You can change the responsible person on your organization's Employer Identification Number (EIN) by filing an IRS Form 8822-B (see below) or visit <https://www.irs.gov/pub/irs-pdf/f8822b.pdf>.

Change your Registered Agent

If you are a nonprofit corporation in your state (meaning you filed official Articles of Incorporation with them), you assigned a Registered Agent. This is a personal who is a resident of your state and should always know how to reach your organization. To change the registered agent for your organization, go to your Secretary of State's website and look for a document called Change of Registered Agent.

Change of Address or Responsible Party with the IRS

When you applied for an Employer Identification Number (EIN) with the Internal Revenue Service (IRS), you had to give an address and a responsible party. If the address or responsible party changes, you can use Form 8822-B to update the IRS.

IRS Form 8822-B is available online at <https://www.irs.gov/pub/irs-pdf/f8822b.pdf>

Here is a copy of the form. They will ask for the new responsible party's name and Social Security Number.

Form (Rev. October 2014) Department of the Treasury Internal Revenue Service	8822-B Change of Address or Responsible Party — Business <small>▶ Please type or print.</small> <small>▶ See instructions on back. ▶ Do not attach this form to your return.</small> <small>▶ Information about Form 8822-B is available at www.irs.gov/form8822b.</small>	OMB No. 1545-1163
Before you begin: If you are also changing your home address, use Form 8822 to report that change.		
If you are a tax-exempt organization (see instructions), check here <input type="checkbox"/>		
Check all boxes this change affects:		
1 <input type="checkbox"/> Employment, excise, income, and other business returns (Forms 720, 940, 941, 990, 1041, 1065, 1120, etc.)		
2 <input type="checkbox"/> Employee plan returns (Forms 5500, 5500-EZ, etc.)		
3 <input type="checkbox"/> Business location		
4a Business name		4b Employer identification number
5 Old mailing address (no., street, room or suite no., city or town, state, and ZIP code). If a P.O. box, see instructions. If foreign address, also complete spaces below, see instructions.		
Foreign country name	Foreign province/county	Foreign postal code
6 New mailing address (no., street, room or suite no., city or town, state, and ZIP code). If a P.O. box, see instructions. If foreign address, also complete spaces below, see instructions.		
Foreign country name	Foreign province/county	Foreign postal code
7 New business location (no., street, room or suite no., city or town, state, and ZIP code). If a foreign address, also complete spaces below, see instructions.		
Foreign country name	Foreign province/county	Foreign postal code
8 New responsible party's name		
9 New responsible party's SSN, ITIN, or EIN		
10 Signature Daytime telephone number of person to contact (optional) ▶ _____		
Sign Here	Signature of owner, officer, or representative	Date
	Title	

About the Author



Carol L. Topp, CPA, is an accountant and a retired homeschooling mother. She earned her Bachelor of Science degree from Purdue University and passed the Certified Public Accountant (CPA) examination in 2000. Carol began homeschooling her two daughters when they started first grade. They are now homeschool high school and college graduates.

As an accountant, Carol has served on several not-for-profit boards. She has consulted with leaders from over 300 homeschool organizations and helped more than 90 organizations obtain 501(c) tax-exempt status. In 2006, Carol launched her website www.HomeschoolCPA.com to help homeschool organizations lead successful groups. It was voted a Top Accounting Blog in 2015, 2016 and 2017.

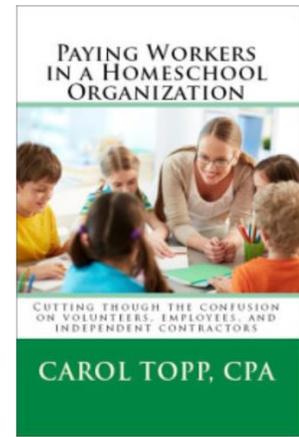
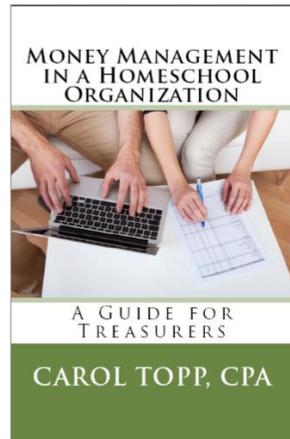
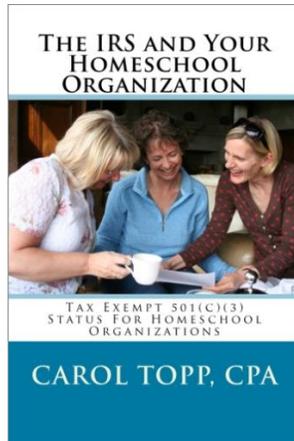
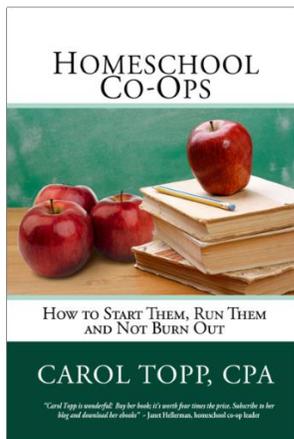
She is the author of *Homeschool Co-ops: How to Start Them, Run Them and Not Burn Out*, *The IRS and Your Homeschool Organization*, *Money Management in a Homeschool Organization: A Guide for Treasurers* and *Paying Workers in a Homeschool Organization*.

Carol's publications include numerous articles, podcasts, and webinars about operating a homeschool organization. Her articles have appeared in *The Old Schoolhouse*, *Home Education* and *Home School Enrichment* magazines. In addition, Carol has enjoyed conducting workshops for homeschool leaders at conventions across the country.

Carol lives with her husband in Cincinnati, Ohio, where she enjoys reading, painting, traveling, and helping homeschool leaders.

Carol can be contacted through her website www.HomeschoolCPA.com.

Resources



If you found this *Homeschool Board Member Manual* helpful, visit HomeschoolCPA.com for other books by Carol Topp, CPA including:

Homeschool Co-ops: How to Start Them, Run Them and Not Burn Out

The IRS and Your Homeschool Organization

Money Management in a Homeschool Organization: A Guide for Treasurers

Paying Workers in a Homeschool Organization

Visit **HomeschoolCPA.com** for more information on starting a running a homeschool organization.