

BUILDING & Battling

A quarterly publication of the



Fall 2019 - Vol. 32, Issue 1

UPCOMING EVENTS

BCSO Annual Business Meeting

DECEMBER 5

Temple Christian Academy
Mansfield

AACS National LEAD Conference

February 4-5

Washington, D.C.

BCSO Debate Tournament

February 25

Lima

BCSO Athletic Directors' Mtg

February 27

Peniel

A full, downloadable 2-year calendar of events is available on our website.

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www.bcsoschools.org

AACS EVENT REPORT: National Legislative Conference

By Izaak VanderSchel,
BCSO Legislative Director

Each year, early in September, representatives from around the country travel to our nation's capital to collectively learn more about federal issues while taking the opportunity to lobby in these key areas. Ohio has been participating in this endeavor for years, and this past September 9-11 was no different. Keith Hamblen and Izaak VanderSchel went to Washington, D.C., to represent BCSO and to visit with legislators from across our state.

The legislative briefing and subsequent lobbying efforts focused on two main topics – school choice and religious liberty. We were given substantive, detailed information to enable us to initiate and sustain conversations that

kept the integrity of these important issues at the forefront.

School choice – Twenty-nine states have enacted sixty-six programs with a variety of options (scholarships, tax credits, education savings accounts), and now federal school choice is being considered. Obviously, any federal program must be carefully crafted to protect parental choice, private school autonomy, and local control. The Education Freedom Scholarship and Opportunity Act (EFSOA) would actually do those very things, and we encouraged the offices that we visited to consider the value of a program that encourages quality education and parental rights.

Religious liberty – For years, there have been attempts to insert sexual

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"If we work upon marble, it will perish; if we work upon brass, time will efface it; if we rear temples, they will crumble into dust; but if we work upon immortal minds and instill into them just principles, we are then engraving that upon tablets which no time will efface, but will brighten and brighten to all eternity."

~ Daniel Webster

2019-2020 BCSO Member Schools

As of October 31, 2019, nineteen schools have registered for membership with the Buckeye Christian School Organization for 2019-2020. Below is a list of member schools. This updated list has also been uploaded to our website at www.bcsoschools.org. Please visit the site for additional information regarding each member school listed.

| School | City | Administrative Contact |
|----------------------------------|------------------------|------------------------|
| Belpre Christian Academy | Belpre | Eric Fullerton |
| Bethel Baptist School | West Carrollton | Andrea Shihady |
| Carroll County Christian Academy | Carrollton | Dave Powell |
| Chili Crossroads Bible Church | Fresno | Neal Dearyan |
| Cozaddale Baptist Academy | Goshen | Paul Price |
| Fayette Christian School | Washington Court House | Larry Fitch |
| Heritage Christian School | Brooklyn | Luke Brown |
| Heritage Christian School | Findlay | Willard Long |
| High Street Christian Academy | Columbus | Tom Biernacki |
| Licking County Christian Academy | Heath | Joshua Lynn |
| Lima Christian Academy | Lima | Keith Hamblen |
| Ottawa County Christian Academy | Oak Harbor | Jeremy Bickelhaupt |
| Temple Christian Academy | Fremont | Rick Ash |
| Temple Christian Academy | Howard | Kris Brandenburg |
| Temple Christian School | Mansfield | Jessica Day |
| Temple Christian School | Dayton | Ken Faltz |
| Victory Christian School | Urbana | Aaron Samples |
| Wayside Christian School | Bucyrus | Donald Helman |
| Zanesville Christian School | Zanesville | Paul Shaver |

IRS Form 5578: Clarification

*Correspondence from
Izaak VanderSchel, BCSO Legislative Director*

A recent notice from AACCS raised some questions about IRS Form 5578. What exactly is this? Do our schools have to file? Well, after quite a bit of research and consultation with legal resources, I hope to present

you with some answers. (Please understand that this constitutes BCSO guidance on this issue and not an official directive or legal advice.)

Current IRS regulation (IRS Revenue Procedure 75-50) states that educational organizations which qualify as tax exempt under a 501(c)(3) designation

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2019 GLCEC Summary

Nearly 1,000 Christian school educators gathered at the Radisson Plaza Hotel and Convention Center in Kalamazoo, MI on Oct. 3-4 for the 2019 Great Lakes Christian Educators' Convention (GLCEC).

The two-day event brought educators in from Ohio, Wisconsin, Indiana, Michigan, Minnesota, Iowa, Illinois, and Pennsylvania. The convention sessions and workshops focused on professional development from a uniquely Christian educational perspective.

Dr. Jeff Redlin (Campus Church pastor at Pensacola Christian College) and Dr. Alton Beal (Ambassador Baptist College) were the keynote speakers, and the theme was "Your Zeal Hath Provoked Very Many."



Tim Schmig, Michigan Association of Christian Schools' (MACS) executive director, addresses nearly 1,000 Christian educators in the opening session of the 2019 Great Lakes Christian Educators' Convention (GLCEC) held in Kalamazoo, MI on October 3-4.

BCSO **EVENT REPORT: Athletics - Fall Tournament Results**

Agate submitted by Chris Brown, BCSO Athletic Director

The BCSO held its annual soccer and volleyball tournaments on Oct. 25-26 at Lima Christian Academy. Below is a list of tournament winners and All-Tournament Team selections:

Junior High Soccer

1st Place – Heritage Christian School (Findlay)
2nd Place—Temple Christian Academy (Fremont)
3rd Place—Temple Christian School (Dayton)
Sportsmanship Award – HCS-F

Junior High Volleyball

1st Place - Temple Christian School (Dayton)
2nd Place - High Street Christian Academy
3rd Place - Fayette Christian School
Sportsmanship - Licking County Christian Academy

Division II (7-man) Soccer

1st place – Wayside Christian School
2nd Place – Heritage Christian School (Brooklyn)
3rd Place – Fayette Christian School
Sportsmanship Award – WCS

Division-II (7-man) Soccer All-Tournament Team

Simon Fickel (HCS-F), Gage McDaniel (FCS), Nicolas Epifano (FCS), Luc Mach (HCS-B), Calvin Goodman (HCS-B), Nate Fishpaw (WCS), Judson Gregory (WCS).
MVP - Nicolas Garcia (WCS)

Division-I Volleyball

1st Place – Cozaddale Baptist Academy
2nd Place – Temple Christian School (Dayton)
3rd Place – Heritage Christian School (Brooklyn)
Sportsmanship Award – Cozaddale Baptist Academy

Division-II Volleyball

1st Place – Lima Christian Academy
2nd Place – Fayette Christian School
3rd Place – Heritage Christian School (Findlay)
Sportsmanship Award – Lima Christian Academy

D-I Volleyball All-Tournament Team

Beth Hastings (HSCA), Emma Karanicolas (HCS-B), Alexis Stepp (TCS-D), Hannah Foister (TCS-D), Lillian Peters (CBA)
Co-MVP – Brandi Dickhaus (CBA)
Co-MVP – Courtney Chittum (CBA)

D-II Volleyball All-Tournament Team

Madelyn Herdman (WCS), Bridget Brigadoi (HCS-F), Letisha Knepp (FCS), Grace Sheeter (FCS), Sarah Fickel (LCA), Trevonna Rudolph (LCA)
MVP – Lucy Garcia (LCA)

The *Building & Battling* newsletter is a quarterly publication of the Buckeye Christian School Organization. Its purpose is to disseminate information pertinent to our member schools in efforts to "build" a good work, as well as to serve as a tool for "battling" the secular worldview that our culture impresses upon our students. Articles may be submitted for publication, but they will be subject to editing and approval. All submissions can be sent in MS Word (.doc) or PDF format to: keithhamblen@gmail.com.

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must also have a published racially nondiscriminatory policy. (Internal Revenue Code section 170(b)(1)(A)(ii) defines an educational organization as one "which normally maintains a regular faculty and curriculum and normally has a regularly enrolled body of pupils or students in attendance at the place where its educational activities are regularly carried on.") The educational organization then confirms the existence of this policy through the annual filing of IRS Form 5578 (by the fifteenth day of the fifth month after the end of either your calendar or fiscal year). Another option is filling out a schedule on Form 990, but I do not think that our schools are required to file that particular form.

There are also some obligations in the areas of publication and record-keeping of the racially nondiscriminatory policy. Sample language for this policy is included in the instructions for Form 5578. IRS Rev. Proc. 75-50 calls for the following additional expectations:

- Policy statement must be included in charter, bylaws, etc.
- Policy statement must be included in all brochures, etc.
- School must publish a notice of policy in newspaper or broadcast media annually or on website.
- School must be able to show that programs, scholarships, etc. are offered in racially nondiscriminatory manner.

There is an exception to the publication requirement - if your school for the past three years had an enrollment of at least 75% from your denomination, then such publication can take place in that denomination's literature. However, if your school uses public means to advertise, this exception is off the table.

Specifically speaking, there is no direct penalty for not filing Form 5578. However, status as a tax-exempt organization is at stake for failure to comply with IRS Rev. Proc. 75-50.

Please contact Isaac VanderSchel for further guidance on this clarification.



From the Director:

"Weightier Matters" vs. "Lesser Matters"

**By Keith Hamblen,
BCSO Executive Director**

BCSO has been a tool in the hands of local churches for a number of decades. Our mission has been two-fold: 1) maintaining and expanding civil protection for the local church, especially church-operated schools ("battling"); and, 2) providing events which reinforce our local churches' ministries "for the perfecting of the [younger] saints" ("building")! By God's grace, our association seems to be getting stronger and stronger. For example, this year's addition of Pastor Mark Falls (Licking County Christian Academy) as our treasurer and Mr. Jeremy Bickelhaupt (Ottawa County Christian Academy) as our secretary!

Building and battling are the "weightier matters" of BCSO, but there are "lesser matters" which are "not to be left undone" (Mt 23:23)! These include maintaining agreed-upon dress standards at our events. The leadership of our BCSO churches agree upon where to draw lines, and there has been good harmony in this. The test comes at tournament times when students, parents, and other supporters perhaps have not been informed as to the agreed-upon tournament standards. BCSO seeks to keep responsibility in the hands of local churches/schools, but we realize that sometimes it is necessary to enforce standards organizationally, and we praise the Lord for the good understanding and cooperation on these "lesser matters."

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orientation and gender identity (SOGI) language into pieces of legislation. The Equality Act would be a comprehensive effort in this endeavor and would cause irreparable damage to religious freedom in America. This bill is essentially an attack on religious liberty and burdens religious exercise without adequate justification. There are many glaring weaknesses throughout the Equality Act, but the lack of religious exemption would not only prevent our schools from teaching a biblical sexual ethic but would also do great harm to nonprofit organizations across the board.

This type of dialogue is essential in our current political climate, and we would encourage you to speak up both locally and nationally. Your voice can and should be heard, and your involvement is vital to victory on these fronts.

Additionally, we were privileged to sit in on some briefings that AACS had organized for member states and their delegates; further, we enjoyed a banquet with Secretary of Education Betsy DeVos, where she outlined her philosophy behind the EFSOA. Both the Congressional briefing and White House briefing included legislators and staff members that share our beliefs and values, and what an encouragement to hear some of our nation's leaders speak of their reliance on God, their petition for His wisdom, and the formative guidance of their faith! One of the Representatives that spoke even commented that no law can legislate what people really need – hearts transformed by the grace of



BCSO Legislative Director, Isaac VanderSchel meets with Rep. Jim Jordan (R-OH) during the 2019 American Association of Christian Schools' National Legislative Conference held Sept. 9-11 in Washington, D.C.

God. A worthy reminder for us all! So, we need to remember to pray for all our leaders at all levels of government and especially those that seek to represent their district and their Lord.

The efforts continue in Ohio also as we are still working to enact state initiatives to address financial relief for parents while staying vigilant regarding our own religious freedoms. Prayers are appreciated to that end as well, and we will be sure to keep you updated in the near future with some more specifics.



AACS Legislative Director Jamison Coppola speaks with current Secretary of Education Betsy DeVos during the 2019 National Legislative Conference in Washington, D.C.



Senator Ted Cruz (R-TX) and Rep. Vicky Hartzler (R-MO) addressing the AACS delegation at this year's NLC.