



## HOTEL/MOTEL TAX GRANT APPLICATION REVIEW

### ADMINISTRATIVE REVIEW

Name of Organization: **DYA**

Event/Activity: **Wayne Williams Memorial Tournament**

Previous Grants Received

Yes

No

If Yes, Years: **2007, 2011, 2012**

Amount: **\$5,200; 16,000; \$19,500**

Did project/event meet stated goals and/or criteria:

Yes

No

Permit Needed

Yes

No

Criteria:

**Cultural Arts:** [Click here to enter text.](#)

**Beautification of public property:** [Click here to enter text.](#)

**Improvement of Dublin's Historic District:** [Click here to enter text.](#)

**Special Events: Baseball Tournament**

**Other projects which will enhance the City of Dublin:** [Click here to enter text.](#)

**Projects/Events that appeal to Dublin visitors and tourists:** [Click here to enter text.](#)

**Comments – Community Relations:** [Click here to enter text.](#)

**Comments – Events Administration:** Reported room nights from DCVB are 938 for 2012. Cost of City services was approximately \$18,204.

**Comments – Parks & Open Space:** [Click here to enter text](#)

**Comments – Taxation:** While expenses were under the allocated amount, restroom maintenance costs were partially shared with a soccer tournament so the actual amount requested (while still the same as 2012) more realistically represents the anticipated 2013 costs.

**Finance Committee Recommendation:** [Click here to enter text.](#)

**Other:** [Click here to enter text.](#)

**Dublin Youth Athletics, Inc.**

**Application for**

**Dublin Hotel/Motel Tax Fund Grant**

**November, 2012**

**Wayne Williams Memorial Baseball Tournament**

RECEIVED

OCT 31 2012

CITY OF DUBLIN  
TAX DIVISION

**Dublin Youth Athletics, Inc.  
Application for  
Dublin Hotel/Motel Tax Fund Grant  
November, 2012**

**10th Annual Wayne Williams Memorial Baseball Tournament**

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# Application for Dublin Hotel/Motel Tax Fund Grant

Organization: Dublin Youth Athletics, Inc.  
Address: 4285 W. Dublin Granville Road  
Dublin, Ohio 43017  
Telephone: 889-2951  
Federal Tax I.D.: 31-6081500  
Direct Correspondence to: Jim Link, Athletic Director

Dublin Youth Athletics, Inc. (DYA) is an independent entity and is not controlled by, supervised by, operated by, or connected with any other organization. Furthermore, DYA has no subsidiary organizations.

## **History**

DYA was founded in 1956 to provide an organization for youth sports in Dublin, Ohio. From its early beginnings as a baseball organization, DYA has grown with the community and has provided Baseball, Basketball, Cheerleading, Football, Golf, Lacrosse, Softball, Track & Field, Volleyball and Wrestling programs, as well as youth Officiating programs for baseball, softball, and basketball.

## **Activities and Goals for the Current Year**

DYA currently provides Baseball, Basketball, Lacrosse, Golf, Softball, and Volleyball programs to over 3,400 participating Dublin children. Organizational goals and Board direction continue to focus on managing rapid growth in each program, while maintaining high standards of quality for each program.

This tournament was initiated to honor the memory of Wayne Williams, long time DYA volunteer and most recently Director of Travel Baseball, who lost his multi-year battle with cancer in September, 2002.

Founded in 2004 the tournament was also begun in response to a request from the Sports Council of the Dublin Convention and Visitors Bureau to initiate new programs to generate bed tax for the City's use and benefit. Last year approximately 1,357 bed nights were generated by teams staying in Dublin hotels and motels. This year a similar number of bed nights is expected, as teams have already begun to express strong interest in participating.

The tournament provides a quality baseball experience for 9, 10, 11, 12, and 13 year old players, including the Dublin travel teams, and has already attracted teams from neighboring states for this Memorial Day weekend event.

It is also a fundraiser for the travel baseball program, which will provide much of the staff support for the event.

## **Directors and Officers of the Board**

A listing of the Directors and Officers of the Board of Directors for 2012 is attached in Tab C.

## **Key Personnel for the Project**

Kyle Findley will serve as Tournament Director, providing direction and guidance to the 2012 committee. Mr. Findley has been actively involved in DYA tournaments since 2001. He served as Tournament Director in 2011.

## **Financial Statement, Treasury Letter, and Tax Return**

A copy of the Treasury letter certifying tax-exempt status, along with the 2011 990 tax return status is attached. The Form 990 for 2010 is on file with the City of Dublin.

**City of Dublin Bed Tax Application**  
**Responses to Section B Requirements: Project/Event**

- **Project - List project/event title.**

10<sup>th</sup> Annual Wayne Williams Memorial Baseball Tournament

- **Purpose - What will the project accomplish? Is the request for a one-time special project or new activity, or operating support for an existing program or event?**

The event is the 10<sup>th</sup> Annual Wayne Williams Memorial Baseball Tournament.

This tournament honors the memory of Wayne Williams, a long time community member and volunteer, who lost his long battle with cancer in 2002.

- **Budget - Amount requested and a complete statement of the purpose of the grant.**

The grant requested is equal to the amount of City services billed for the event, up to \$19,500 which is the same amount requested for 2012. The actual bill for City services was \$17,084.50 in 2012 and \$18,204.00 in 2011. The amount of City hours can vary due to weather conditions and whether rain delays add maintenance hours. The event in 2012 was rain free, and virtually rain free in 2011.

- **What is the total cost of the project? Specifically, how will the money be used? When will the money be needed?**

The total cost of the event will be approximately \$80,000. In 2012 the amount was \$73,686.13, including City services of \$17,084.50. Money will be used exclusively to pay the City billing for its services. Money will be needed after the bill is submitted by the City, which should be by the middle of June.

- **Goals - What are the opportunities that the project will attempt to attract? What immediate and long-range results are expected? Who will benefit from the project? How and to what extent?**

The tournament attracts approximately 125-140 teams. In 2012 teams spent 1,357 room nights in hotels/motels.

Proceeds from the tournament will benefit eleven Dublin teams by providing a significant portion of the financial support needed for their 2013 season as well as their participation in the event.

- **Attendance - What is the expected spectator attendance? What is the expected participant attendance? What are the attendance records for the last two years?**

There were 132 teams and approximately 4,000 spectators, players, and coaches in 2012, versus 140 teams and 4,200 spectators, players, and coaches in 2011.

- **Overnight Visitors - How many overnight visitors are estimated? What is the basis for estimates? How will you promote Dublin hotels?**

In 2012 teams spent 1,357 room nights in hotels/motels. A similar number is expected in 2013. In the application process registrants and visitors are directed to Dublin hotels/motels for overnight accommodations.

- **Promotion - How will the project/event be promoted? In what mediums/markets will you be promoting this event?**

Advertising is not required to fill this tournament. Its reputation for effective operations and quality facilities has applications turned away each year. Each year teams from all over Ohio, as well as Indiana, Illinois, Michigan, Pennsylvania, Kentucky, and Tennessee, come to Dublin for this event. For a listing of 2012 teams, visit the web at

[dya.com](http://www.dublintravelbaseball.org) clicking "Wayne Williams Memorial Baseball Tournament" under events will link to the tournament.

Click "Wayne Williams Memorial Tournament" from the menu on the left to get this page:

<http://www.dublintravelbaseball.org/page/show/248028-wayne-williams-dublin-memorial-tournament>

- **City Services - What City services are required to implement the project/event?**

Field maintenance (dragging) and restoration (following rain); restroom cleaning; trash pickup from containers. Field light usage.

- **What is the cost of these services? Have these services been coordinated with the City's Events Administration? Has an Event Permit Application been approved?**

\$100 per hour is the City's charge per employee. \$6 per hour per field is the City's charge for light usage. Yes, there is a pre-tournament meeting to discuss logistics for each day's activities and needs. A preliminary filing of dates has been approved. A full filing of the application will be made per requirements.

- **Approach - How will the project be carried out? Where and by whom? How long will it take?**

Teams will come to town May 24<sup>h</sup> and play baseball games at Avery Park, Darree Fields, and Emerald Fields through May 27, 2013. Games on Friday start at 6:00pm. Games on Saturday through Monday are scheduled to start at 9:00am and end at 10:00pm, weather permitting.

- **Support - What other sources of support are committed or are being sought for the project? Organizations and amounts should be listed.**

Teams pay entry fees for participation.

- **Future Support - Will the project continue beyond the funding period? If so, how will it be supported? If the program is to be sustained, provide plans for permanent support after the City's funding has terminated.**

Not for 2013. This is an annual event, each event an independent undertaking. We expect it to continue annually on Memorial Day weekend, Friday through Monday.

- **Maintenance Costs - What are the projections for short-term and long-term costs to maintain this project?**

There are no costs outside the weekend activities associated with the event required for maintenance.

- **Coordination - What other organizations are working on the project/event? How will coordination be accomplished?**

At Darree Fields at the park's entrance off Cosgray Road, the tournament and the soccer organization sponsoring its tournament at Darree Fields share the cost of special duty police controlling traffic at the entrance.

- **Evaluation - By what criteria will the success or failure of the project/event be measured? What are the methods and dates of evaluation?**

Teams return to tournaments for three reasons besides competition: are the facilities good, is the officiating good, and do the games start on time. Our track record, while certainly a function of weather for starting on time, is outstanding as measured by the number of teams and community programs that return year after year.

- **Follow Up - Certification that the organization will complete and submit a Grant Follow-up Report within 30 days after the event or upon completion of the project.**

See attached certification in Tab C. Yes, we will provide a follow up report, with financials, as required.

## Dublin Youth Athletics, Inc. Board of Directors 2012

### Officers

President	Rob Gray	6145 Pirthshire Street	Dublin	43016	789-9135
Vice President	Jeff Karamol	345 Avon Court	Dublin	43017	336-4468
Treasurer	Becky Ciminillo	6783 Burnside Lane	Dublin	43016	873-7083
Secretary	Chuck Markulis	5565 Parker Hill Lane	Dublin	43017	336-0251

### Directors

Immediate Past President	Randy Johnson	6353 Cragie Hill Court	Dublin	43017	761-3013
Baseball	Ed Hafner	9330 Din Eidyn Drive	Dublin	43017	889-1174
Basketball	Brian Meadors	8164 Grafton End	Dublin	43016	873-7073
Golf	Dave Sopko	5655 Indian Hill Rd	Dublin	43017	799-8189
Lacrosse	Mike James	4967 Chaddington Drive	Dublin	43017	764-4701
Softball	Vicki Mockler	7243 Fitzwilliam Drive	Dublin	43017	792-9342
Travel Baseball	Mark Klinge	5571 Viningbrook Drive	Dublin	43016	312-6330
Travel Basketball	Bill Nahs	6910 Ernest Way	Dublin	43017	764-1836
Travel Softball	Keith Mathias	5799 Rushwood Drive	Dublin	43017	789-9801
Volleyball	Chris Tizzano	3130 Rimmer Drive	Dublin	43017	766-9105
At Large	Matt Earmann	Recreation Services, City of Dublin			410-4550
At Large	Chris Heider	5599 Dumfries Ct. W	Dublin	43017	798-8881
At Large	Craig Cardozo	5814 Rushwood Drive	Dublin	43017	766-5273
At Large	RJ Golda	6757 Vineyard Haven Loop	Dublin	43016	504-5309
At Large	Joe McKinley	3111 Aleshire Drive	Dublin	43017	764-7893
At Large	Mike Ross	2200 Otter Lane	Dublin	43016	789-9903
At Large	Jeff Simpson	6096 Holywell Drive	Dublin	43017	799-2297
At Large	Mark Terry	4849 Macallan Court W.	Dublin	43017	761-8790
<b>Employee</b>					
Athletic Director	Jim Link	6065 Springburn Drive	Dublin	43017	764-3703

INTERNAL REVENUE SERVICE  
DISTRICT DIRECTOR  
P. O. BOX 2508  
CINCINNATI, OH 45201

DEPARTMENT OF THE TREASURY

Date: DEC 23 1998

DUBLIN YOUTH ATHLETICS INC  
C/O JERRY O ALLEN  
BRICKER & ECKLER  
100 SOUTH THIRD STREET  
COLUMBUS, OH 43215-4291

Employer Identification Number:  
31-6081500  
DLN:  
17053253054008  
Contact Person:  
D. A. DOWNING  
Contact Telephone Number:  
(877) 829-5500  
Accounting Period Ending:  
December 31  
Form 990 Required:  
Yes  
Addendum Applies:  
Yes

Dear Applicant:

Based on information supplied, and assuming your operations will be as stated in your application for recognition of exemption, we have determined you are exempt from federal income tax under section 501(a) of the Internal Revenue Code as an organization described in section 501(c)(3).

We have further determined that you are not a private foundation within the meaning of section 509(a) of the Code, because you are an organization described in section 509(a)(2).

If your sources of support, or your purposes, character, or method of operation change, please let us know so we can consider the effect of the change on your exempt status and foundation status. In the case of an amendment to your organizational document or bylaws, please send us a copy of the amended document or bylaws. Also, you should inform us of all changes in your name or address.

As of January 1, 1984, you are liable for taxes under the Federal Insurance Contributions Act (social security taxes) on remuneration of \$100 or more you pay to each of your employees during a calendar year. You are not liable for the tax imposed under the Federal Unemployment Tax Act (FUTA).

Since you are not a private foundation, you are not subject to the excise taxes under Chapter 42 of the Code. However, if you are involved in an excess benefit transaction, that transaction might be subject to the excise taxes of section 4958. Additionally, you are not automatically exempt from other federal excise taxes. If you have any questions about excise, employment, or other federal taxes, please contact your key district office.

Grantors and contributors may rely on this determination unless the Internal Revenue Service publishes notice to the contrary. However, if you lose your section 509(a)(2) status, a grantor or contributor may not rely on this determination if he or she was in part responsible for, or was aware of, the act or failure to act, or the substantial or material change on the part of the organization that resulted in your loss of such status, or if he or she acquired knowledge that the Internal Revenue Service had given notice that you would no longer be classified as a section 509(a)(2) organization.

Letter 947 (DO/CG)

DUBLIN YOUTH ATHLETICS INC

Donors may deduct contributions to you as provided in section 170 of the Code. Bequests, legacies, devises, transfers, or gifts to you or for your use are deductible for federal estate and gift tax purposes if they meet the applicable provisions of Code sections 2055, 2106, and 2522.

Contribution deductions are allowable to donors only to the extent that their contributions are gifts, with no consideration received. Ticket purchases and similar payments in conjunction with fundraising events may not necessarily qualify as deductible contributions, depending on the circumstances. See Revenue Ruling 67-246, published in Cumulative Bulletin 1967-2, on page 104, which sets forth guidelines regarding the deductibility, as charitable contributions, of payments made by taxpayers for admission to or other participation in fundraising activities for charity.

In the heading of this letter we have indicated whether you must file Form 990, Return of Organization Exempt From Income Tax. If Yes is indicated, you are required to file Form 990 only if your gross receipts each year are normally more than \$25,000. However, if you receive a Form 990 package in the mail, please file the return even if you do not exceed the gross receipts test. If you are not required to file, simply attach the label provided, check the box in the heading to indicate that your annual gross receipts are normally \$25,000 or less, and sign the return.

If a return is required, it must be filed by the 15th day of the fifth month after the end of your annual accounting period. A penalty of \$20 a day is charged when a return is filed late, unless there is reasonable cause for the delay. However, the maximum penalty charged cannot exceed \$10,000 or 5 percent of your gross receipts for the year, whichever is less. For organizations with gross receipts exceeding \$1,000,000 in any year, the penalty is \$100 per day per return, unless there is reasonable cause for the delay. The maximum penalty for an organization with gross receipts exceeding \$1,000,000 shall not exceed \$50,000. This penalty may also be charged if a return is not complete, so be sure your return is complete before you file it.

You are required to make your annual return available for public inspection for three years after the return is due. You are also required to make available a copy of your exemption application, any supporting documents, and this exemption letter. Failure to make these documents available for public inspection may subject you to a penalty of \$20 per day for each day there is a failure to comply (up to a maximum of \$10,000 in the case of an annual return).

You are not required to file federal income tax returns unless you are subject to the tax on unrelated business income under section 511 of the Code. If you are subject to this tax, you must file an income tax return on Form 990-T, Exempt Organization Business Income Tax Return. In this letter we are not determining whether any of your present or proposed activities are unrelated trade or business as defined in section 513 of the Code.

DUBLIN YOUTH ATHLETICS INC

You need an employer identification number even if you have no employees. If an employer identification number was not entered on your application, a number will be assigned to you and you will be advised of it. Please use that number on all returns you file and in all correspondence with the Internal Revenue Service.

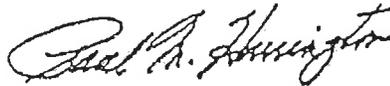
If we have indicated in the heading of this letter that an addendum applies, the enclosed addendum is an integral part of this letter.

Because this letter could help resolve any questions about your exempt status and foundation status, you should keep it in your permanent records.

We have sent a copy of this letter to your representative as indicated in your power of attorney.

If you have any questions, please contact the person whose name and telephone number are shown in the heading of this letter.

Sincerely yours,



District Director

Enclosure(s):  
Addendum

DUBLIN YOUTH ATHLETICS INC

Guidelines under which private foundations may rely on this determination, for gifts, grants, and contributions made after March 13, 1989, were liberalized and published in Rev. Proc. 89-23, Cumulative Bulletin 1989-1, page 844.

You have been recognized exempt under section 501(c)(4) for the period prior to the effective date of this letter.

Based on the facts and circumstances represented in the organization's request for relief, pursuant to section 301.9100-3 of the Income Tax Regulations, an extension of the filing period fixed by section 1.508-1(a)(2) of the regulations has been granted. Accordingly the organization's exemption under section 501(c)(3) of the Code will be effective from November 19, 1992, the date of your Amended Articles of Incorporation. You have been recognized exempt under section 501(c)(4) for the period prior to the effective date of this exemption.

DYA Corporate Resolution

Be it resolved that the Executive Committee of the Board of Directors of Dublin Youth Athletics authorizes the filing of an application for funding from the City of Dublin's Bed Tax Fund. Such application is for the purpose of seeking funding for any applicable City services associated with the Memorial Baseball Tournament and is to be made in November, 2012.

This resolution was approved by the Executive Committee of the Board on October 31, 2012 and will be approved by the entire Board at its November 15<sup>th</sup> meeting.

A handwritten signature in cursive script, followed by the date "10/31/12" written in a similar style.

Charles Markulis  
Secretary  
Dublin Youth Athletics  
Board of Directors

## **Form 990 Tax Filing**

The Form 990 tax return for fiscal year 2011 has been extended to November 15th and is under review at this time.

Form 990 is on file with the City of Dublin.

A copy of the Form 990 for 2011 will be provided to the City of Dublin once it has been filed.

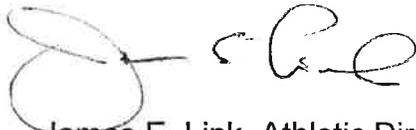
**Wayne Williams Memorial Baseball Tournament  
Financial Results 2010 - 2012**

	2011	2012	2013	2011	2012	2013
Number of Teams				140	132	132
Entry Fee				\$ 475.00	\$ 485.00	\$ 485.00
Entry Fees - Net of Refunds				\$ 60,180.00	\$ 59,690.00	\$ 59,700.00
Sponsors				-	-	-
City Bed Tax				16,000.00	17,084.50	19,500.00
Hotel/Motel Rebates				7,574.00	8,288.00	8,300.00
Concessions & Shirts						
Concessions	18,035.99	14,223.62	14,500.00			
Shirts	1,362.00	4,440.00	4,000.00			
Shirts Pre-Tournament	2,860.00	-	-			
Italian Ice	255.00	-	-			
Total	22,512.99	18,663.62	18,500.00	22,512.99	18,663.62	18,500.00
Total Revenue				\$ 106,266.99	\$ 103,726.12	\$ 106,000.00
Expenses						
Umpires				27,518.00	26,450.00	27,000.00
Baseballs				5,800.00	4,950.00	5,000.00
Awards				2,005.00	2,005.00	2,005.00
Field Crew				7,956.25	6,000.00	6,000.00
City Services at Fields				17,874.00	17,084.50	19,500.00
City Services - Traffic Control				330.00	-	-
Fence Rental				-	-	-
Miscellaneous Equip - Baseball Express				-	660.74	700.00
Base Plugs and Sleeves				125.79	179.70	150.00
Rent-a-John				-	-	-
Dumpsters				1,435.93	984.07	1,000.00
Golf Cart Rental				1,385.00	1,385.00	1,385.00
Chalk & Paint from DYA				465.85	467.97	450.00
Portable Storage				181.48	181.47	182.00
Concession Supplies				8,079.25	7,109.40	7,200.00
Ice				1,220.50	860.00	1,100.00
Freezer				-	-	-
Tent Rental				890.25	1,054.05	1,000.00
Concession Managers				510.30	455.00	450.00
Dublin Concession Stand Fee				128.86	140.00	140.00
Sales Tax				51.92	85.25	85.00
Shirts				-	-	-
Nations Ohio Sanction Fee				675.00	-	-
Permit				125.00	125.00	125.00
Scoreboards and Scoring Cards				479.72	316.58	325.00
Sponsor Banners				-	-	-
Tournament Committee Mtgs				-	-	-
Website and Online Registration				-	1,200.00	1,200.00
Tournament Director On-Site				-	1,250.00	1,250.00
Miscellaneous				230.89	742.40	750.00
				\$ 77,468.99	\$ 73,686.13	\$ 76,997.00
Net Revenue				\$ 28,798.00	\$ 30,039.99	\$ 29,003.00

## CERTIFICATION

DUBLIN YOUTH ATHLETICS, as sponsor for the 2013 Wayne Williams Memorial Baseball Tournament, will provide the City of Dublin with a full accounting of any funds, as provided under ordinance 133-87, within 30 days after the end of the event complete financial statements, prepared in accordance with standards set forth by the Director of Finance of the City of Dublin.

Signed: October 31, 2012

A handwritten signature in black ink, appearing to read 'J. Link', written in a cursive style.

James E. Link, Athletic Director  
Dublin Youth Athletics