

MEMORANDUM

TO: Principals, Bookkeepers, Patron/Booster Organizations & Teachers/Sponsors
FROM: Mimi Caldwell, Internal Auditor
SUBJECT: Relationship of Patron/Booster Organizations and Schools

NOTE: A copy of this document should be provided to each patron/booster organization and their teacher/sponsor each year. It is suggested that a booster club officer sign the receipt acknowledgment form and a copy should be sent to the Internal Auditing Department no later than September 30th.

A patron/booster organization is any outside group whose purpose is to give its support to the school or a school group. It operates as a financially autonomous organization, maintaining its own bank account and bookkeeping system. Although it is a separate entity from the school, its fund-raising activities and plans must be made known (preferably in writing) to the principal or other designated school personnel in order to ensure that the group's objectives are carried out in the school's best interest.

Following are several important rules from Florida Statutes, School Board Policies, and Florida High School Association rules regarding the relationship between patron/booster organizations and schools.

- Each potential booster organization should discuss their goals with and get the school principal's approval in writing before they officially start their school-related activities.
- Patron/booster organizations shall not interfere with school programs and activities or school administration.
- Booster organizations shall maintain, on file with the school Principal, all booster organization officers and their contact information
- The principal or principal's designee shall be an active member (ex-officio) of booster organizations.
- No student in a patron/booster organization will be discriminated against in any way.
- Every effort shall be made to provide financial statements to the internal accounts department. Each organization is required to submit a report no less than quarterly, and preferably monthly, titled "Patron/Booster Organization Financial Report." An alternative form may be used, but must provide comparable data as follows: receipts, disbursements, accounts receivable, accounts payable, and beginning and ending bank balances. Both the vendor and a clear description of all transactions are required. A copy of the bank statement with either pictures of checks or a listing of checks written or payee's name must be included for the period of each Patron/Booster Organization Financial Report.
- Each Organization shall submit an audit-able financial statement (July 1st-June 30th), in the form prescribed by the School Board, to the Principal at the end of the fiscal year.

- Fees are prohibited by Florida Statutes for educational classes and, therefore, students shall not be assessed fees or any other charges by the school which might be construed as fees. Athletics are considered extra-curricular activities and reasonable fees may be assessed to offset expenses incurred by the sport. Fundraising opportunities **must** be provided to the parents and the athlete in lieu of paying any fees.
- Lotteries, raffles, and similar activities are illegal and should not be held.
- Joint financial arrangements between the school and a booster club involving student activity events shall be in writing and profit percentages clearly stated. Otherwise, the total proceeds from all activities shall belong to the school and shall be deposited in the school's internal funds.
- Booster organization shall obtain their own tax exemption number. They shall submit a W-9 and their by-laws to the principal for review and approval. Any revisions shall be submitted to the principal for review.
- The checks of the booster organization should include two signatures of which neither is to be a coach, sponsor, band director or other employee at your school.
- Clinics, camps, etc., can not be held unless the patron/boosters obtain liability insurance. If the sponsor, coach, etc. is being paid through SBAC funds this insurance will not be required.
- All patron/booster organizations must adhere to the Florida Statute regarding the Jessica Lunsford Act. Any vendor, clinician, or other persons having contact with students must be fingerprinted and approved through the Personnel Office.
- In accordance with School Board of Alachua County rules, sponsors, coaches and other school board employee's stipend **can not be supplemented** from patron/booster funds.
- Additional non-allocated coaches or assistants may be paid by boosters but it **must** be paid through the School Board's payroll department in order to comply with fingerprinting and payroll regulations. These positions include but are not limited to: assistant coaches regardless of the title (line coach, dive coach, etc.) and any band clinicians, extra staff, etc. These positions must be pre-approved through the athletic director, band director and/or principal. These positions must be appointed on the School Board Personnel Status form as INT employees. If there is current job description in the supplement guidelines you must use it otherwise you would use the Alternate Salary Schedule for appointment.
- Nominal gifts resulting from special achievement or recognition are permissible. These gifts should not exceed \$25.00. Expense reimbursement to sponsors, coaches, etc., should only be paid by boosters in extreme situations. Documentation explaining the situation should accompany the financial report.
- IRS requires all patron/booster organizations who have received non-profit status or are a 501 (c)(3) organization must complete IRS Form 990/990EZ if their income exceeds \$25,000 though the year. If the receipts are under \$25,000 they only have to file the 990-N (postcard).
- By the end of each year, each organization shall submit its participating requirements, dues, fees, tentative goals and objectives and fund-raising plans for the next school year to the principal for review. Should an outside support organization propose a change to these submittals during the school year, the principal shall be advised before any final revisions are made. This information shall be made available on the school's website at the beginning of each school year.

Careful adherence to the above rules is required.

Receipt Acknowledgement

I have received the booster guidelines for the School Board of Alachua County. These guidelines will be provided to the members of our booster organization at the next booster meeting. Every attempt will be made to adhere to these policies.

School: _____ School Year: _____

Booster group name: _____

Signature: _____

Printed name: _____

Title: _____

Phone number: _____

Return this form to: Mimi Caldwell by:
Email: caldwead@gm.sbac.edu