Booster Club Guidelines

Established 1915
BROWARD
County Public Schools

Department of Athletics & Student Activities

Department of Athletics & Student Activities
Booster Club Guidelines

The School Board of Broward County recognizes that booster clubs have a valued role in supporting and supplementing educational programs. Booster clubs are independent organizations designated to support, encourage and advance educational extracurricular programming.

The School Board of Broward County recognizes booster clubs as a school-allied group through **School Board Policy 1341** (see attachment). This policy specifically accords school-allied groups certain rights and privileges regarding the use and or rental of Broward County facilities. In addition, the School Board of Broward County Internal Funds Accounting, **Standard Practice Bulletin I-101**, (see attachment) recognizes that Independent School Related Organizations (ISROs) have a legitimate role in raising funds for student athletics and activities programs.

Booster clubs are responsible and expected to promote school spirit, sportsmanship, and the advancement of the School Board of Broward County's eight-character education traits: cooperation, responsibility, citizenship, kindness, respect, honesty, self-control, and tolerance. Booster clubs are organized to help promote, support and improve the extracurricular activities at schools.

Although booster clubs are independent organizations, school principals reserve the right to recognize and sanction the booster club's involvement in school extracurricular activities including fundraising. The school principal is not obligated or required to accept funds from the booster club or recognize the booster club as a school-allied organization. ***The school principal has final authority on the existence of and all activities of a booster club.***

GETTING STARTED

1. **What limitations are there in naming the booster club?**
   School-allied organizations may not incorporate the school's name as part of their official name (i.e., "George Washington High School Basketball Booster Club" should be "Patriots Basketball Booster Club").

2. **Who can be a member of a booster club?**
   Booster clubs are comprised of parents, school personnel, businesses, and community members who support a school activity or a team. Per SPB I-101, staff can be a member of the booster club, but not a signing official or handle money.

3. **What is the purpose of a booster club?**
   The purpose of a booster club is:
   - To promote education, general welfare and morale of students, and
   - To assist in financing the legitimate extracurricular activities of the student body in order to augment, but not conflict with, the educational programs provided by the School Board of Broward County

4. **What are some financial controls a booster club should establish?**
   Booster clubs must establish their own private booster banking accounts. The banking accounts are not audited by the School Board of Broward County. Florida State Statute (s. 1001.453)

states “each direct-support organization with more than $100,000 in expenditures or expenses shall provide for an annual financial audit of its accounts and records, to be conducted by an independent certified public accountant in accordance with rules adopted by the Auditor General pursuant to s. 11.45(8) and the Commissioner of Education.”

It is strongly recommended that booster clubs establish the following financial controls for checks and balances:

- The booster club must have its own EIN number. Your EIN is a 9-digit number (that identifies your organization to the Internal Revenue Service (IRS). Because booster clubs are considered separate legal entities from the school, you need to have your own.
- The booster club should have its own Florida State Sales Tax Exemption number, since it cannot use the district’s tax exemption number.
- The booster bank account shall require two signatures to withdraw money.
    - Check signers may have the authority to pay regular recurring expenses up to an authorized amount if stated in the by-laws. All other expenses shall require club approval before being incurred. Minutes reflecting the approval shall be on file.
- Submit the name, address, and telephone number of all current officers and the authorized signers of the bank account to the principal or his/her designee.
- The booster club treasurer and signers of record should be bonded (suggested not required).
- The booster club shall retain all financial records for at least three (3) years.
- The booster club shall have an annual budget approved and adopted annually.
- The booster club shall **not** make cash disbursements from fundraising cash collections.
- The booster club shall **not** make checks payable to CASH. It is further recommended that checks not be initials, such as FPL. The school system’s Management Audits Department has found cases where individuals have altered checks such as FPL, to FP Lowery and cashed them.
- Establish guidelines to ensure monies collected are deposited in a timely fashion (e.g. within four days of receipt). As a reference point, schools are required to deposit monies within three days after they have been initially collected.
- A booster club needs to ensure that the bank account is reconciled monthly. It is recommended that someone other than the person writing the checks reconcile the account. This segregation of duties will help to strengthen the internal checks and balances of the club.
- The booster club needs to ensure that some form of receipt is issued for all collections made.
- It is recommended that voided checks be retained with the financial records for at least three (3) years. Procedures shall be in place to ensure that all voided checks are also marked with the word “VOID” on them.
- The booster club shall have an event chair or other named person and a treasurer to help segregate accounting functions. Ideally, the same person shall not perform multiple accounting functions (i.e. collect the money, write the checks and balance the checkbook).
- The booster club shall provide financial statements to the Executive Board and the school principal or his/her designee at every meeting and financial statements itemizing all club revenues, receipts, and expenditures at the general club membership meetings (booster clubs are required to have two general club membership meetings minimum). The minutes shall reflect approval of the financial reports.
- Detailed financial reports shall be submitted to the school principal or his/her designee on May each year. The principal or his/her designee may request reports more often.

- Since booster clubs have constant turnover of officers and members, it is important that the activities of the organization be clearly documented and that a procedure for retaining documents be established. Some of the documents that should be included are:
    1. Receipts
    2. Disbursements and general ledger
    3. Bank records
    4. Financial reports
    5. Income tax returns
    6. Minutes of meetings
- At the end of each fiscal year, booster club shall have an audit committee consisting of at least three members not affiliated with the day to day financial activities, review the financial records.
    - The primary objectives of the audit include:
        1. Verify the accuracy of the Treasurer's financial reports;
        2. Ensure cash balances are correct;
        3. Determine that established procedures for handling funds have been followed;
        4. Ensure expenditures occurred in a manner consistent with by-law's;
        5. Ensure all revenues have been appropriately received and recorded.
    - The audit committee shall make a report to the general membership upon completion of the audit. Any discrepancies noted shall be brought to the attention of the officers and a resolution reached before the presentation.
    - All records of the club shall be made available as requested by the audit committee.

5. Is there a guide for setting up the nonprofit portion of the booster club?

There is no guide provided by SBBC with information on how to setup as a non-profit organization. Florida Department of State provides instructions at this website: https://dos.myflorida.com/sunbiz/start-business/efile/fl-nonprofit-corporation/instructions/

If the booster club is not a 501(c)(3) organization, donations and contributions are not considered tax deductible per the IRS. Individuals or businesses must be informed that their contributions or **donations are not tax deductible**. Eligibility to receive tax-deductible charitable donations may be verified at https://www.irs.gov/charities-non-profits/exempt-organizations-business-master-file-extract-eo-bmf.

6. Can a booster club use the school's sales tax exemption number?

No. In order to not pay sales tax, the booster club must have their own tax identification number and Florida State Sales Tax Exemption number. Use of the district's tax exemption number could result in the revocation of the booster club's school allied status.

7. Are booster clubs required to have 501(c)(3) (tax exempt) status?

Booster clubs are NOT required to incorporate as a nonprofit and have their Florida State Sales Tax Exemption number. Booster clubs are not permitted to use the district's tax exemption number.

As a nonprofit, the booster club can make a profit, but all its profits must be put back into the organization; no members may take profits from the organization. A 501(c)(3) is considered a charity, and the IRS allows donors to take a tax deduction for contributions of goods, cash and other assets.

Incorporation provides liability protection for your officers, directors, and volunteers. Incorporation also gives booster clubs more credibility and control.

IRS 501(c)(3) status means that your group is not required to pay federal income tax on the money you raise. No 501(c)(3) status means the IRS will be looking for its cut of your funds. In addition, the booster club will be able to

- Participate in fundraising programs like grocery scrip, Disney and ESPN grant programs
- Receive donations that are tax-deductible on the donor's tax return
- Be exempt from paying federal income tax on their earnings
- Apply for exemption from state sales tax

To not pay sales tax on items your booster club buys, you need to apply for state sales tax exemption. And, most states require organizations to file a charity registration before they start fundraising.

8. Can a booster club use the school's address as its principal location?

No. School allied groups may not use the school's address as the principal address of the organization. The principal address needs to be an off-campus address.

BY-LAWS

9. How should a booster club be governed?

Booster clubs are a separate legal entity from the School Board of Broward County. All booster clubs shall operate according to a written constitution and a set of by-laws. The booster clubs shall be open to all parents and community members. The constitution of booster clubs shall include a nondiscrimination clause which states: "The Booster Club of _____ shall not discriminate against any participant or deny club membership because of race, age, religion, color, gender, national origin, marital status, disability, or sexual orientation."

The structure of the governance system shall include the following components:

- Statement of purpose
- Qualifications for membership
- Officers (suggestion: president; vice-president; secretary; treasurer at a minimum)
- Duties and terms of the officers
- Time and place of regular meetings and conditions for calling special meetings
- Composition and membership of committees
    - One such committee shall be the Audit Committee
- Elections processes and time frame
- Removal, resignation, and replacement of officers
- Written procedure on certification of financial information (e.g., audited financial statements)
- Method of amending the constitution

10. What are recommended standard operating procedures?

Standard operating procedures should include:

- Procedures for obtaining school administrative approval before beginning projects and fundraising.
- Procedures for planning, publicizing meetings and public communication overall.

- Proper interaction with fine arts directors, coaches and advisors through the lines of authority as established by the school board and the school principal or his/her designee.
- Sportsmanship code governing behavior of booster club members and fans at contests, treatment of officials, guests, judges, etc.
- Plans to support the school regardless of success in competition, keeping the educational goals of competition at the forefront of all policies.

11. Who is on the executive board of the booster club?

The executive board shall be comprised of members of the booster club that are elected to the position as outlined in the booster club's by-laws. The school's paid or volunteer athletic director, assistant athletic director, coach, advisor or sponsor may not serve as a signing member of the booster club. A School Board employee who is a member of the booster club is prohibited from handling booster club funds, including the writing or signing of booster club checks per SPB I-101. A faculty advisor/coach is to serve on the executive board in an advisory capacity.

12. When and how many times must a booster club meet?

At the beginning of the school year, the principal or his/her designee must conduct a meeting with all school booster club officers, club sponsors, and head coaches to review policies and procedures. The school's athletic director and activities director must also be in attendance. A copy of the *Booster Club Guidelines* must be provided to each booster club and a booster club representative must sign the **Acknowledgment Form** confirming receipt of the guidelines.

The general membership meetings must be held at the school site. ***A minimum of two general membership meetings per year is required.*** One at the beginning of the year and one at the end of the school year. A faculty advisor/coach must attend all general and board meetings. Minutes of all meetings must be maintained with copies submitted to the faculty advisor/coach and to the school principal or his/her designee. Executive board meetings do not have to be held on school grounds.

13. Can a booster club charge parents and/or interested adults in the community membership dues?

Yes. The booster club by-laws on file must reflect that dues will be assessed of all members and indicate the amount of the dues required for membership.

14. Can a booster club charge students fees as a condition for membership (i.e. pay to play) or participation in a school sponsored extracurricular activity or athletic team?

No. The imposing of charges/fees to students/parents by school-allied organizations for equipment, team uniforms, musical instruments or other items or supplies that are required to be used by the student in order to participate in a school activity (i.e. sports teams, cheerleading, etc.) is **expressly prohibited.**

15. Are athletic/activities camps mandatory?

SBBC Policy 1341 states (p. 3): "If it is determined by SBBC that student(s) are unable to afford attendance at a winter, spring or summer camp conducted by a school-allied group for activities such as band and cheerleading for which fees would be required; the school principal or facility director will work with the school-allied group sponsoring the camp to determine how to raise the necessary funds so that the student(s) may attend."

ROLES & RESPONSIBILITIES

16. What is the role of the faculty advisor/coach on the booster club?

A representative from the school's staff shall attend all booster club meetings as the school's liaison. The purpose of the school liaison is to foster a positive working relationship between the school and the booster club. The school liaison is to communicate to the booster club the needs of the team or organization. Per SPB I-101, School Board employees* are not allowed to collect or handle money for booster club sponsored activities nor serve as a signing official.

17. What is the role of the principal when dealing with booster clubs?

The principal has the final authority on the existence of and all activities of a booster club. School principals reserve the right to recognize and sanction a booster club's involvement in school extracurricular activities including fundraising. If a booster club fails to comply with the terms of School Board policy, the principal may revoke the authorization of the booster club to use the school's name, logo, mascot or trademark. The principal or his/her designee must approve all publications pertaining to all events and fund-raisers that booster clubs send to parents and/or the community.

FUNDRAISING

18. How does a booster club get an activity or fundraiser approved?

All booster club activities and fundraisers are to be approved by the faculty advisor/coach, athletic director (when applicable), and principal or his/her designee and documented on a **Letter of Agreement**. All activities conducted by a booster club should be summarized in writing and reflected in the booster club minutes. A booster club representative completes all necessary paperwork and submits it for approval to the principal or his/her designee. Once approved the event/activity will be placed on the school's master calendar by the principal or his/her designee.

Flyers and advertisements for fundraising activities conducted by a booster club must state that the activity is being sponsored by the booster club and not the school.

Revenue from fundraising events that directly involve School Board employees handling money must be deposited in the school's internal fund account.

The principal of the school has the overall responsibility for approving fundraising activities and the control of all activities in accordance with state regulations and School Board policies.

19. What fundraisers must go through the school's internal funds system and are not considered booster club fundraisers?

Fundraisers must go through the school's internal funds system any time the funds are handled by a School Board employee.

The FLDOE Office of Funding and Financial Reporting requires that all financial transactions related to student activities be recorded in the internal fund of the school. This is described specifically as, "All funds handled by district school board employees during normal working hours shall be included in and become part of the internal funds of the school."

20. What fundraisers are considered booster club fundraisers?

Booster clubs may deposit fundraising revenue in their booster club bank account for fundraising projects/activities that do not involve the handling of money or checks by employees. Examples include:

- Barbecues, dinners, and similar activities conducted entirely by the booster organization and not involving any school employee(s) in the handling of money.
- Benefit shows or performances by non-school groups such as college or professional music groups, when arrangements are made by the booster club and not involving any employee(s) in the handling of funds.
- Merchandising sales including but not limited to memorabilia, booster club items like pom-poms, cheer sticks, etc., where the booster club operates the sales activity and handles the receipts and money exchanges without involving employee(s).

21. Can a booster club require that a student or parent participate in a booster club fundraiser as a condition for membership or participation in a school organization or team?

No. The booster club shall not charge students fees as a condition for membership on a school/district sanctioned team. Having a booster club require fees or fundraiser participation from students is not an acceptable practice. Booster clubs are prohibited from establishing rules that require parents as a pre-condition of a student's participation in a school district sanctioned team/organization.

22. Can students sell items or handle funds for a booster club activity?

Students are permitted to sell items for a booster club, but they can only be responsible for the items issued to them to sell, they cannot collect the funds of other students nor be responsible for items issued to other students to sell. All fundraising activities conducted by booster clubs must be approved by the principal or his/her designee. Booster clubs can sponsor activities that involve students in the collection or handling of funds with adult booster club supervision.

Students shall not be permitted to pour, sell or handle alcohol in any capacity at booster club events or concession stands/operations, including auditoriums, fairs, or arenas. Students may only work in concession stands that do not sell alcohol.

The soliciting of donations through activities such as roadway and/or median collections, and door-to-door collections, is expressly prohibited. (No panhandling)

23. Can a booster club sponsor or engage in any forms of games of chance?

No. SBBC Policy 6206 states "Organized school groups shall not sponsor or engage in any form of games of chance."

24. Can a booster club sponsor a silent or live auction?

Yes.

25. Can booster clubs host-third party fundraisers, such as Snap! Raise or Go Fund Me?

Yes. Flyers and advertisements for the fundraiser must state that the activity is being sponsored by the booster club and not the school. Please note that all booster club fundraisers are to be approved by the faculty advisor/coach, athletic director (when applicable), and principal or his/her designee and documented on a letter of agreement. All activities conducted by a booster

club should be summarized in writing and reflected in the booster club minutes. Once the funds are received, they shall be deposited into the booster club's account. The booster club can then write a check donating the funds to the school. The donation shall be accompanied with a letter of purpose from the booster club.

CONCESSION STAND FUNDRAISING

26. Who runs the school's concession stands?

Permanent or portable concession stands on School Board property are under the operation and control of the school principal. The school principal reserves the right to assign the game/event operation of the stand, including ordering, stocking, and selling of food and beverage items to a booster club.

27. What organization is responsible for payment of the fee to the State of Florida Department of Health for "Food Hygiene" as it pertains to concession stands?

Determination of which organizations use the concession stand and which pay the fee is determined by the school principal.

28. Must the revenue from the concession stand be deposited in the school's internal account?

The revenue may go into the organization's independent account under the following conditions:

a. Adult members of the booster club are running the concession stand during the event
b. AND, a written letter of agreement between the school and the booster club regarding the operation of the concession stand exists.

However, if a school club is running the concession stand, then all revenue shall be deposited in the school club's internal account.

29. Must there be a written agreement between the school and the organization regarding how concession revenue is spent?

Yes, a letter of agreement signed by the school principal and a representative of the booster club must outline how the concession revenue will be spent. All revenue must be expended to directly benefit and support students. The letter of agreement must address the general categories that revenue will be spent on. For example, if the band organization is running the concession stand, the letter of agreement may reflect that concession revenue will be spent on uniforms, uniform cleaning, transportation for band competitions.

30. May a school principal request the booster club submit a full accounting of all concession revenue collected and expenditures?

Yes. The booster club shall keep financial records of all concession expenditures, sales, purchases, and revenue. The concession financial records shall be made available to the principal upon request. The booster club shall provide written documentation that concession revenue is directly spent to support student activities.

PURCHASES & STORAGE OF MERCHANDISE

31. Can a booster club order merchandise in the name of the school?

No. The booster club must order the merchandise in the booster club's name as it is responsible for the payment of the merchandise. Ordering merchandise in the name of the school implies liability for the expense will be assigned to the school should the booster club not pay for the merchandise.

32. Can a booster club have merchandise shipped to the school site?

Merchandise ordered by an outside school-allied organization must not be shipped to the school unless:

- The school principal has agreed in advance to permit that the merchandise be shipped to the school,
- The booster club has provided written notification to the school accepting responsibility for the payment of the merchandise or showing evidence that it has been pre-paid, and
- The booster club has arranged for representatives to be at the school to accept and secure delivery.

No merchandise can be stored on school premises without the authorization of the school principal. Notwithstanding the principal's consent, the school will not assume responsibility for theft, loss or damage to merchandise stored on school premises.

33. Can a booster club purchase equipment for the benefit of the school?

No. However, the booster club may donate the funds to the school, accompanied with a letter detailing the purpose of the gift.

The school is responsible for the purchasing of all furniture, equipment, and materials. School Board purchasing ensures school system standards are met, as well as, quality control and protection during warranty periods. The school may also obtain the best pricing from authorized vendors through the district's catalog purchasing system. Further, this procedure ensures that the athletic products purchased meet Florida High School Athletic Association and National High School Federation standards. The school principal must ensure that all gifts or donations support and follow the gender equity requirements provided through Title IX and the Florida Gender Equity Act.

USAGE OF FUNDS

34. Can a booster club directly pay for field trips and/or travel expenses?

No. All field trips involving students and staff must be sponsored and authorized by the school in accordance with School Board Policy 6303. Booster clubs may fundraise and donate funds accompanied by a donation letter, to be used for field trip expenses. All field trip expenses must be paid through the school's internal fund accounts.

35. Can a booster club directly pay for end of the year/season award banquet?

Yes. The meals must come from a food safety certified restaurant/catering service. The vendor must be paid by check or with the booster club credit card. No cash payments. In addition, the

booster club must make sure that there is an alternative food option for those students allergic or restricted by the primary food offering.

36. Can a booster club pay for pre-game meals?

Yes. The meals must come from a food safety certified restaurant/catering service. The vendor must be paid by check or with the booster club credit card. No cash payments. In addition, the booster club must make sure that there is an alternative food option for those students allergic or restricted by the primary food offering.

37. Can a booster club pay supplements directly?

No. The activity is strictly prohibited and is in violation of School Board rules and regulations regarding the payment of school personnel. Booster clubs are not authorized to directly compensate school personnel (School Board employees or non-School Board employees).

Additionally, booster clubs are not allowed to issue personal checks or cash to coaches, advisors or students for any purpose. Booster clubs shall adhere to and follow the Florida High School Athletic Association (FHSAA) rules pertaining to student athlete amateurism.

A booster club may donate funds to the school for the specific purpose of hiring and paying the supplement.

- The booster club must notify the school principal of their donation in writing. The letter must be attached to the donation check and must state that the purpose of the donation is to pay the supplement of personnel.
- The school principal retains all rights to advertise, interview and hire the person to occupy the supplemental position.
- The donation from the booster club shall not be used to replace existing school funding for supplemental positions.
- School bookkeepers may accept the supplemental pay donation from the booster club and deposit the donation in an internal account.
- School Board employees hired for a supplemental position are paid through payroll, school bookkeepers will issue a reimbursement to the school's budget and a W-2 is issued that includes the supplemental payment.
- School bookkeepers will issue a reimbursement to the district's Accounts Payable Department for non-School Board employees who receive a payment. The non-School Board employee is paid through the district's Accounts Payable Department. The non-School Board employee shall receive the supplemental amount for the specific position. These persons are issued a 1099 reflecting their payment(s).
- No person shall receive compensation higher than the supplemental stipend set forth in Appendix F of the collective bargaining contract.

38. Can a booster club directly hire or contract an outside vendor/instructor/consultant?

No. Only the school can directly hire or contract with an outside vendor/instructor. Booster clubs, allied organizations and/or students are not permitted to pay a vendor/instructor/consultant directly.

A booster club or allied organization is permitted to donate funds to the school to pay for the vendor/instructor/consultant.

- The booster club must notify the school principal of their donation in writing. The letter must be attached to the donation check and must state that the purpose of the donation is to pay the vendor/instructor/consultant.
- The school principal retains all rights to hire the vendor/instructor/consultant.
- School bookkeepers may accept the donation from the booster club and deposit the donation in an internal account.
- School bookkeepers will issue a reimbursement to the district's Accounts Payable Department for non-School Board employee who receive a payment. The vendor/instructor/consultant employee is paid through the district's Accounts Payable Department. The vendor/instructor/consultant shall receive the supplemental amount for the specific position. These persons are issued a 1099 reflecting their payment(s).

39. Can a booster club make a financial gift to a school?

Booster clubs may elect to make gifts or donations to the school. All donations made to a school shall be supported by an official school receipt. If the organization does not receive an official school receipt in a timely manner, the principal of the school should be contacted. The donation/gift shall be accompanied with a letter of purpose from the booster club. The letter shall state the specific intended purpose of the gift/donation. A booster club may make undesignated gifts to benefit students in a specific activity (i.e. undesignated gift for football).

Funds collected in connection with gifts, donations, and contributions from a booster club shall be deposited in the school's internal fund account. The responsibility for school internal fund account is established by State Law, State Board Rules, Section 6A-1.085, which states in part:

"Monies collected and expended within a school shall be used for financing the normal program of school activities not otherwise financed, for providing necessary and proper services and materials for school activities and for other purposes consistent with the school program as established and approved by the School Board. Such funds are the responsibility of the School Board and it shall be the duty of the School Board to see the funds are properly accounted for through the use of generally recognized accounting procedures and effectively administered through adherence to internal funds policies of the School Board and applicable Florida Statutes."

School internal fund accounts are audited annually by the School Board's Office of Management/Facility Audits Department.

It is important to recognize that donations by booster clubs may not create vast differences in benefits or services to female and male programs. Even though the school is not the direct source of the financial support, Title IX imparts liability to the school district if unequal treatment occurs as a result of the actions of a booster club. Title IX ensures that boys and girls are provided with equivalent benefits and services regardless of their source.

USAGE OF FACILITIES

40. Can a booster club use the school's facilities?

Pursuant to School Board Policy 1341, *Use of Broward County School Facilities for Non-School Purposes*, booster clubs are not required to pay rental fees, provide certificates of insurance, nor

apply for use of facilities agreement when using School Board facilities. For example, a booster club may conduct their booster club meetings at the school free of charge.

Booster clubs will be required to pay personnel costs as incurred and shall pay custodial operational costs for fundraising events or for use of school facilities required on non-school days at the rate specified in the established policy fee schedule.

Booster clubs may charge for fundraising events such as dinner, dances, car washes, etc. and not be required to pay rental fees to the school district or provide a certificate of insurance to the School Board if all the funds raised are spent to support public school activities.

If a booster club utilizes a school facility for fundraising purposes and elects to charge students or parents, the booster club must provide the affected principal a projection of revenues prior to the scheduled event and a statement of actual revenues after the event.

The booster club must provide the affected principal quarterly written summary statements regarding fundraisers conducted on/in school grounds/facilities. The statement shall include how the funds were raised, accumulated revenue minus expenditures, and how the funds raised were expended to support public school activities. Failure to provide this information may result in the school principal refusing to allow the booster club use of School Board facilities.

41. Can a booster club build a facility on school grounds?

Booster clubs shall not construct or build temporary or permanent facilities, including but not limited to dugouts, concession stands, press boxes, etc. on school grounds without the express approval of the school's Project Manager and the Deputy Superintendent of Facilities and Construction Management. The construction of facilities on school grounds is the exclusive responsibility of the School Board of Broward County. The School Board of Broward County is responsible for the maintenance of all school-operated facilities. Facilities constructed on school property must meet all applicable building codes, school regulations, permits, and inspections.

VOLUNTEER REQUIREMENTS

42. Do booster club members need to complete the school volunteer application?

In the School Board's continued effort to maintain a safe and secure environment for our students, all booster club members who will come into contact with students must complete the school volunteer application annually.

43. Do all volunteers need to be fingerprinted?

Any volunteer who will be left alone with children, assist with, or participate in, any overnight activity/event/trip involving hotel or similar accommodations, must be cleared as a Level II volunteer which requires fingerprinting. All other volunteers must be cleared at Level I which does not require fingerprinting.

ADDITIONAL INFORMATION

44. Can booster clubs access student information?

Per SBBC policy 5100.1, student records are official and confidential documents protected by Florida statutes 1002.22, 1002.221, and the federal Family Educational Rights and Privacy Act (FERPA). FERPA, also known as the Buckley Amendment, defines education records as records that schools or educational agencies maintain which are directly related to a student. FERPA gives parents the right to review and question the accuracy of education records. These rights, in most instances, transfer to the student when the student turns eighteen years old. For students aged 18 or over who are judged incompetent or unable to make certain decisions, the provisions of the Individuals with Disabilities Education Act (IDEA) shall be complied with as set forth in SBBC policy 6000.4, exceptional student education policies & procedures.

45. Can advertising be placed on the back of event/sports tickets?

Yes. The advertising must meet SBBC policy 6300 Advertising.

46. Can booster club banquets have alcohol served to adults?

No.

47. Where can I find more information?

Standard Practice Bulletins http://www.browardschoolsbusiness.com/standard-practice-bulletins/
SBBC Policies http://www.broward.k12.fl.us/sbbcpolicies
State of Florida, Division of Corporations https://dos.myflorida.com/sunbiz/

*School Board employee is defined as any person employed by the School Board of Broward County.

Department of Athletics & Student Activities

Ms. Patricia Brown, Director
754-321-1209

Ms. Kristen Garcia, Community Liaison
754-321-3660

Ms. Xenia Santiago, Student Activities Liaison
754-321-1204

Sample Forms

SBBC Policy 1341

Standard Bulletin I-101

Copy contents of agreement below onto school letterhead

Booster Club Acknowledgment Form

Sport / Organization _____

Coach / Sponsor _____

Executive Board Members & Titles:

President:_____

Vice President: _____

Secretary: _____

Treasurer: _____

Other: _____

Other: _____

Where does your booster club bank? _____

_____ As a Booster Club/Parent Organization, we have been informed that we should obtain our own Federal ID Number and Florida Sales Tax Exemption Number as we CANNOT use the School's.

_____ We will maintain our own mailing address and refrain from using the school's name or address for purchases or deliveries.

_____ We will inform the principal/designee of all fundraising activities by completing a "Letter of Agreement."

_____ We will conduct all business in such a way as to clearly distinguish booster club activities from student/school activities. All public announcements, programs, tickets, etc. will clearly indicate that the function is sponsored by our organization.

_____ We will conduct all sales and monetary transactions without involving any School Board Employees.

_____ We will not implicate the school or any School Board Employee in our transactions.

_____ Groups involved with selling concessions on school property must provide a letter specifically outlining how these revenues will be expended to directly benefit or support the students.

As an executive board member of the booster club that serves the sport or organization above, my signature verifies that **I received the booster club guidelines**. It also acknowledges responsibility for reviewing the appropriate district policies and procedures with the necessary school employees.

Name (please print) _____

Signature _____

Contact Number _____

Principal's Signature_____

Copy contents of agreement below onto school letterhead

Sample copied from the Standard Practice Bulletin I-101

School Year
Booster Club
LETTER OF AGREEMENT

We will notify the principal/designee of all fundraising activities by completing this form for each activity.

Date: _____

Name of Organization: _____

Type of Activity: _____

Location of Activity: _____

Date(s) of Activity: _____

Time(s) of Activity: _____

Benefit to School: _____

_____

If fundraising, intend purpose of funds collected: _____

_____

We will conduct all business in such a way as to clearly distinguish Independent School Related Organization (Booster Club) activities from school/student activities. All public announcements, programs, tickets, etc., will clearly indicate that the function is sponsored by our organization.

We will not involve the school or any School Board employee in the purchase and sale of merchandise. As an Independent School Related Organization, we are informed that our organization must obtain our own Federal ID number and Florida Sales Tax Exemption Number as we cannot use the school's.

**Groups involved with selling concessions on school property must provide a letter specifically outlining how these particular revenues will be expended to directly benefit or support the students.

Organization Representative Name (please print) _____

Organization Representative Signature _____

Contact Number _____

School Liaison's Signature _____

Principal's Signature _____

High School Name

	Booster Club Name:		Quarterly Check:	Beginning Amount:
	Deposit/Withdrawal	Amount	Explanation	Current Balance
1				
2				
3				
4				
5				
6				
7				
8				
9				
10				
11				
12				
13				
14				
15				
16				
17				
18				
19				
20				
21				
22				
23				
24				
25				
26				
27				
28				
29				
30				
	Final Account Balance:			

***Please attach a current balance slip with this form at each quarterly check.**

1341

USE OF BROWARD COUNTY SCHOOL FACILITIES FOR NON-SCHOOL PURPOSES

THE RENTAL OR USE OF PUBLIC SCHOOL FACILITIES SHALL BE PERMITTED WHEN NOT IN CONFLICT WITH THE REGULAR OR EXTRACURRICULAR SCHOOL PROGRAM.

NO GAMBLING, ALCOHOLIC BEVERAGES, WEAPONS, ILLEGAL SUBSTANCES OR ILLEGAL ITEMS SHALL BE ALLOWED AT ANY PUBLIC SCHOOL FACILITY.

ANY GROUP OR ORGANIZATION PROVIDING INFORMATION, PRODUCTS AND SERVICES UPON PUBLIC SCHOOL FACILITIES MUST NOTIFY ALL ATTENDEES, IN WRITING, THAT THE INFORMATION, PRODUCTS AND SERVICES OFFERED ARE NOT ENDORSED, SPONSORED OR RECOMMENDED BY THE SCHOOL BOARD OF BROWARD COUNTY, FLORIDA (SBBC).

IF AT ANY TIME IT IS DETERMINED THAT INACCURATE OR MISLEADING INFORMATION IS PRESENTED BY A PARTY RENTING OR USING PUBLIC SCHOOL FACILITIES, THE SBBC RESERVES THE RIGHT TO IMMEDIATELY TERMINATE THE LEASE WITHOUT REFUND.

THE USE OF SBBC LICENSED FACILITIES SHALL AT ALL TIMES BE IN COMPLIANCE WITH THE APPLICABLE LAWS OF THE STATE OF FLORIDA AND SBBC POLICIES.

THE RENTAL USE OR ENJOYMENT OF PUBLIC SCHOOL FACILITIES OR SERVICES BY ANY GROUP OR ORGANIZATION WHICH DISCRIMINATES ON THE BASIS OF AGE, COLOR, DISABILITY, GENDER IDENTITY, GENDER EXPRESSION, NATIONAL ORIGIN, MARITAL STATUS, RACE, RELIGION, SEX OR SEXUAL ORIENTATION WILL NOT BE PERMITTED, EXCEPT AS PROVIDED BY LAW OR COURT ORDER.

LEGAL AUTHORITY: Section 1001.41(1), F. S.
HISTORY:
Adopted: 4/29/70
Readopted: 9/5/74; 1/25/11
Amended: 8/25/71; 9/5/74; 1/6/77; 12/18/80; 7/1/82; 7/1/82; 6/2/83; 6/16/88; 12/15/88; 1/20/98; 1/15/02; 3/16/04; 1/25/11; 11/3/15, 6/21/16

DEFINITIONS

1. **"School Days"** refer to normal operational hours when custodial staff is present. This includes days that the public school facility is open and in-session, and employee planning days. Normal operational hours vary from one public school facility to another. The School Day begins when the custodian opens and unlocks the public school facility's doors and ends when the custodian turns off the lights and locks the public school facility's doors.

2. **"After School Hours"** and on **"Non-School Days"** refer to periods when District school staff presence is required. "**After School Hours**" refers to the time after the lights are shut off, air conditioning is set back and the custodians lock the public school facility doors. The time varies from one public school facility to another. **"Non-School Days"** refers to the days when the public school facility and the School District's administrative offices are closed. Non-School Days include weekends and School Board recognized legal holidays, spring break, winter recess, and Fridays in the summer during the period of the four (4) day work week. Under Rule 3, a School Board employee, typically a member of the custodial staff must open, remain on duty throughout the program and close the public school building(s).

3. **"School-Allied Groups"** are groups such as the Parent Teachers Association (PTA), Parent Teacher Student Association (PTSA), Parent Teacher Organization (PTO), School Advisory Council (SAC), School Advisory Forum (SAF), Partners In Education (PIE), as defined below, and Booster Clubs, such as band, orchestral,

choral, and athletic programs or as otherwise referenced in this Policy.

4. **"Partners in Education":** For purposes of this Policy, Partners in Education ("PIE") can be considered a School-Allied Group once it has a one-year history of supporting the needs of a school or department.

5. **"Groups and Organizations that Charge Fees":** Any group or organization that charges participants an activity fee to attend the program offered by such group or organization.

6. **"Non-School Purposes"** refers to use of public school facilities by outside agencies, groups or organizations.

7. **"Lease Application"** shall refer to the school district form entitled "Lease Application for Use of Public School Facilities".

8. A **"Certificate of Insurance"** (COI) is a document provided by an insurance company stating the limits of coverage for bodily injury and property damage insurance in effect during the use of the public school facility.

9. **"Rental Fees"** refers to the fees charged for the use and enjoyment of a specific public school room or facility. A group or organization using more than one (1) room will be charged separately for each room. The School Board of Broward County, Florida charges for the rental of its public school facilities for Non-School Purposes or such fees as specified in the lease agreement for use of the public school facility.

10. **"Utilities Costs"** include lighting, air conditioning, and electrical power in support of the operation of the public school facilities. Utilities Costs should not be applied for use of outdoor public school facilities, unless such facilities are used after dark and outdoor lighting is provided.

11. **"Custodial Costs"** include opening the public school facility, remaining on duty throughout the program (After School Hours only) cleaning the public school facility following use and closing the public school facility. Custodial Costs are not charged on School Days during normal operational hours, unless the principal or facility director determines that an additional custodian must be brought in to assist. Under the terms of the custodians' labor contract, a custodian brought in After School Hours and on weekends must be paid a minimum of four (4) hours, regardless of whether the custodian works one (1) or four (4) hours.

12. **"Personnel Costs"** are charged, as incurred, for the services of a technician (supervisor and crew) for the media center or auditorium, standby electrician or stadium manager for the athletic stadium. The school principal or facility director reserves the right to require police officers, or as applicable, designated security personnel and to determine the number of such police officers or security personnel necessary for any event. The minimum cost of an off-duty detail officer is set by the local law enforcement agencies.

13. "**Consumable Items**" are items such as restroom toilet paper, paper towels, soap, etc.

14. "**School Function**" is a function that is sponsored by a school and approved by the school's principal or facility director to utilize a public school facility to enable the function; and when conducting such function, the school shall be exempt from: (1) signing a Lease Application, (2) paying Rental Fees, (3) paying Utilities Costs, (4) Custodial Costs, (5) Personnel Costs as incurred, and (6) shall not provide a Certificate of Insurance (COI).

RULES

Public school facilities may be used for Non-School Purposes in accordance with the following provisions:

1. Each user/applicant of public school facilities may make application for use in the administrative office of the requested facility. School district staff will enter pertinent information regarding the application into the Facility Usage database, print the lease application and agreement, obtain the user's signature and submit the application and related back-up information to the school principal, facility director or designee for review. Alternatively, each user/applicant of public school facilities may complete the lease application online in the school district's Facility Usage database and submit the completed application and related back-up information electronically to the administrative office of the requested facility.

2. Upon receiving a request for use of a public school facility, the school principal or facility director shall determine if the requested use conflicts with school programs (such as extracurricular school activities or other previously scheduled activities). Thereafter, the school principal or facility director may approve or deny any use of the school facility. The decision to approve or deny use of the school facility must be made by the school principal or facility director within a timely manner and transmitted to the Chief School Performance and Accountability Officer or Superintendent's designee for final approval or denial.

3. An employee of the SBBC, approved by the school principal or facility director, must open and close the public school facilities and remain on duty throughout the meeting or program. Use of public school facilities will be denied if school district staff is unavailable.

4. Final approval of the Lease Application shall be granted or denied by the Chief School Performance and Accountability Officer or Superintendent's designee except for an Application requesting use of school grounds at a public school facility for a circus or carnival using mechanical equipment or animal rides. Such Applications must be sent to the Facility Planning & Real Estate Department for preparation of a lease agreement to be submitted to the SBBC for approval. However, upon receipt of the application from the school principal or facility director, the Chief School Performance and Accountability Officer or Superintendent's designee shall grant or deny the application within a timely manner and send written notice about the decision to the school principal or facility director. Thereafter, the school principal or facility director shall send written notice about the decision to the user/applicant. This written notice shall be transmitted to the user/applicant no later than twenty (20) calendar days from when the application was received by the school or facility.

5. The following four (4) categories shall be used to describe applicants that request the use of public school facilities for Non-School Purposes. School principals or facility directors are required to document each and every use of their facility by outside agents through the school district's Facility Usage Database. A Fee Schedule and Category Charges Matrix are appended to this Policy as Exhibits 1 and 2 respectively. The Superintendent or designee shall review the Fee Schedule periodically (no less than annually), and any changes to the Fee Schedule shall be recommended to the School Board for approval.

   a. **School Allied Groups**: Any planned use of public school facilities by School Allied Groups (SAG) must first be made in writing to the school's principal or facility director and approved by the school's principal or facility director. If the desired facility is available as determined by the School's principal or facility director, SAG shall be notified about the availability and permission to utilize the facility within forty-eight (48) hours of receipt of the written request, provided that the school calendar has been approved. However, prior to the date of SAG's usage of the facility, the School's principal or facility director must document the planned usage of the facility in the district's online Facility Usage database and reflected in the school or facility's calendar.

      1. A SAG shall be exempt from: (1) signing a Lease Application, (2) paying Rental Fees, (3) paying Utilities Costs, (4) Custodial Costs, (5) Personnel Costs as incurred, and (6) shall not provide a Certificate of Insurance (COI) when the SAG is using the public school facility.

      2. If the school principal or facility director determines that event(s) planned, organized, or sponsored by SAG may create additional expenses to the school, and/or if school personnel such as custodian is needed for the event(s), the school principal or facility director will work with the SAG to minimize or eliminate any anticipated expense to the school, to allow the SAG to utilize the school facility.

      3. If it is determined by SBBC that student(s) are unable to afford attendance at a winter, spring or summer camp conducted by a School-Allied Group for activities such as band and cheerleading for which fees would be required; the school principal or facility director will work with the School-Allied Group sponsoring the camp to determine how to raise the necessary funds so that the student(s) may attend.

   b. **Government Organizations**: Government organizations must fulfill the Lease Application requirements and meet the insurance requirements as outlined under Rule 11 – Insurance – Property

Damage which will cover the SBBC for any property damages associated with the Government Organization's use of a public school facility.

1. On School Days during the normal operational hours when custodial staff is present, Government Organizations shall be exempt from the payment of Rental Fees, Custodial Costs and Utilities Costs. However, Government Organizations shall pay Consumable Items Costs, Personnel Costs, as incurred including, without limitation, any required security.

2. After School Hours or on Non-School Days when custodial staff presence is required, Government Organizations shall pay Custodial Costs, Consumable Items Costs, Utilities Costs and Personnel Costs, as incurred including, without limitation, any required security.

3. Regardless of school days, normal operational hours, after school hours, or non-school days, Government Organizations that charge participants for activities shall pay Rental Fees, Custodial Costs, Utilities Costs and Personnel Costs as incurred, including, without limitation, any required security.

4. All fees shall be based on the current established Fee Schedule (appended to this Policy as Exhibit 1).

5. This Policy is not applicable if a separate agreement exists between the SBBC and another governmental entity for the use of school facilities. Those agreements shall stand upon their own terms.

c. **Non-Profit Corporation:** An entity which represents itself as a Non-Profit Corporation and is registered and recognized as a Non-profit Corporation in the State of Florida, shall fulfill the Lease Application requirements, all insurance requirements set forth in this Policy, and submit a copy of its State of Florida issued Certificate of Status (or State of Florida document(s) confirming status as a Non-Profit Corporation) prior to each and every use of public school facilities

Section 501(c)(3) Organization: A Section 501(c)(3) Organization shall fulfill the Lease Application requirements, all insurance requirements set forth in this Policy, and provide a copy of its approved IRS Section 501 (c) (3) certificate (or document(s) issued by the IRS confirming status as a Section 501 (c) (3) Organization) prior to each and every use of public school facilities.

1. On School Days, a Non -Profit Corporation or a Section 501(c)(3) Organization shall pay nominal charges for electricity and administrative costs, Consumable Items Costs, as listed in the Fee Schedule, and Personnel Costs, as incurred including security, but shall be exempt from the payment of Rental Fees and Custodial Costs.

2. During After School Hours or on Non-School Days, a Non -Profit Corporation or a Section 501(c)(3) Organization shall also pay Rental Fees, Custodial Costs, Utilities Costs and Personnel Costs, as incurred including, without limitation, any required security. However, the total Rental Fees due shall be discounted by twenty-five percent (25%).

3. All fees shall be based on the current established Fee Schedule. In addition, any use of equipment shall be subject to Rental Fees, but the total Rental Fees due for such equipment shall be discounted by twenty-five percent (25%).

d. **Other Organizations: Other Organizations** are entities that were not named or listed in Rule 5a, 5b and 5c. Other Organizations shall fulfill all Lease Application and insurance requirements necessary for each use of public school facilities.

1. On School Days, Other Organizations shall pay Rental Fees, Utilities Costs and any Personnel Costs that are incurred including, without limitation, any required security, or additional custodial staff.

2. During After School Hours or on Non-School Days, when custodial staff presence is required, Other Organizations shall pay Rental Fees, Custodial Costs, Utilities Costs and any Personnel Costs as incurred including, without limitation, any required security.

3. All fees are based on the current established Fee Schedule (appended to this Policy as Exhibit 1).

6. This Policy will not apply to vendors who are awarded contracts as a result of a Request for Proposal (RFP) process issued by the SBBC including, but not limited to, any entities that provide before and after school child care or before and after tutorials, etc. Any use of public school facilities by such entities shall be governed by the specific contracts or agreements existing between such entities and the SBBC.

7. The basic Rental Fees and Custodial Costs, Consumable Items Costs, Utilities Costs and Personnel Costs for all public school facilities shall be reviewed periodically (no less than annually) by the SBBC Policy 1341 Committee which will recommend any changes to the Superintendent for approval by the SBBC. Any revised Fee Schedule shall become effective on the date of its approval by the SBBC and shall apply to all subsequent Applications.

Fees are based on utility costs, personnel costs and labor contract standards. Rental Fees, Utilities Costs, Custodial Costs, Consumable Items Costs, and other Personnel Costs may be adjusted at the minimum with the preceding 12 month Consumer Price Index figures (via monthly report obtained from the United States Department of Labor, Bureau of Labor Statistics).

With the exception of government organizations that charge participants for activities, custodial charges shall only apply when either additional custodial staff is required for the activity or when custodial staff is required beyond normal working hours. The need for additional custodians shall be determined by the school principal or facility director of the public school facility.

Utilities Costs shall be applied only for activities held on School Days after normal operational hours or on Non-School Days. Personnel Costs shall be based upon the rates established in the Broward County Salary Schedule, plus other expenses including fringe benefits. The above charges do not include the services of security or law enforcement officers. The need for and cost of these services shall be determined by the school principal or facility director of the public school facility, and the law enforcement agency having jurisdiction, respectively. Additionally, the minimum cost of an off-duty detail officer is set by the local law enforcement agencies.

8. The school principal or facility director shall require the use of regular food service workers when fixed kitchen equipment is used in connection with food preparation, service and clean-up during use of a public school facility rental. The group or organization shall pay the cost of the food service worker(s) involved, according to the adopted School Food Services salary schedule, including retirement and other fringe benefits. A separate check made payable to The School Board of Broward County, Florida shall be given to the Cafeteria Manager for such food services.

9. All checks for rental of public school facilities, other than in payment for food services, as well as for payment of on-site services shall be made payable to the school or facility and shall be deposited in the Internal Accounts Trust Fund of the school or facility. These funds shall be remitted to the SBBC on a monthly basis and will be added to the operating budget of the school or facility and to the School Board's utility budget for the utility expense portion. Organizations must prepay all Rental Fees before being given access to public school facilities. However, if the rental period is greater than one month, facility lease cost shall be paid on a monthly basis. Parties can only enter into leases up to one (1) year.

10. Any group or organization that intends to charge students and/or adults for any type of service/activity during the usage of public school facilities/equipment must provide the SBBC with a letter addressed to the Superintendent stating that the organization will report to the Internal Revenue Service (IRS) all salaries and applicable taxes and all fees exceeding $600.00 paid to School Board employees, a copy of which will be provided to the IRS by the SBBC.

11. INSURANCE

The user of public school facilities shall be financially responsible for all liability and property damage incurred during its use of facilities, if such damage occurs as a result of its use subject to applicable law.

The user of a public school facility must furnish a Certificate of Insurance to the Risk Management Department of the SBBC at least seven (7) working days prior to the use of the public school facilities, and the Certificate of Insurance must contain the following provisions:

(a) A statement certifying that there is in force a general liability insurance policy naming the SBBC as an additional insured; and

(b) Be written by a company licensed to write this line of coverage in the State of Florida (or an approved Non-admitted Carrier). The limits of the insurance policy shall be not less than:

Bodily Injury -	$200,000 each person $300,000 each occurrence
Property Damage - (Damage to Rented Premises)	$500,000 each occurrence $500,000 aggregate

Lessee is not permitted to utilize stoves, ovens, microwave ovens, hot plates or any devices which have the potential to cause a fire on SBBC property.

The user of a public school facility is required to notify the School District within two (2) business days if the above referenced insurance coverages are cancelled.

As an alternative to the user purchasing insurance on their own, the School District offers access to a vendor who provides insurance for their events on a per day basis (subject to exclusions). Minimal premium costs are based upon the nature and duration of the event, number of participants, and level of risk associated with the event.

12. Meal Functions, Picnics and "Fun Fairs,", which do NOT have mechanical or animal rides, sponsored by the school for School-Allied Groups are required to comply with the following provisions:

(a) The school principal or his/her designee shall be in attendance in a supervisory capacity.

(b) Third party vendors participating in an event conducted by a School-Allied Group must furnish a Certificate of Insurance to the Risk Management Department of the SBBC at least seven (7) working days prior to the event, and the Certificate of Insurance must contain the following provisions:

1. Certificate of liability insurance with coverage of $1,000,000 from the vendor providing the amusement activities. The certificate must name The School Board of Broward County, Florida as additional insured.

2. Automobile Insurance with coverage of $1,000,000 for business-owned vehicles.

3. Workers' Compensation insurance. If a vendor has less than four employees, an affidavit is available from the Risk Management Department.

4. Invoice listing planned amusement activities and photos.

(c) Food truck vendors participating in an event conducted by a School-Allied Group may prepare, make and/or sell food directly to patrons at the event. However, such food truck vendors must comply with all applicable state, local and School Board requirements (checklist available from the Risk Management Department).

(d) All such activities hosted by groups other than School-Allied Groups must comply with all of the provisions of this Policy.

13 This Policy shall become effective upon approval of the SBBC.

LEGAL AUTHORITY: Section 1001.41 (1), F. S.
HISTORY:
Adopted: 4/29/70
Readopted: 9/5/74; 1/25/11
Amended: 8/25/71; 9/5/74; 1/6/77; 12/18/80; 7/2/81; 7/1/82; 6/2/83; 6/16/88; 12/15/88; 1/20/98; 01/15/02; 3/16/04; 1/25/11; 11/3/15, 6/21/16

SCHEDULE A

NON -PROFIT CORPORATIONS or SECTION 501(C)(3) ORGANIZATIONS FOR SCHOOL DAYS	
Fee Category	Cost Unit
Nominal charge for electricity, materials and administrative costs	$25.00 per meeting, not to exceed $250.00 per school/per fiscal year.

SCHEDULE B

RENTAL FEES		
Fee Category	Cost Unit	
Auditorium Fee	$100.00 $600.00 $50.00	Per hour of rehearsal or setup Per performance (3 hour period) Per each additional hour (or part thereof) of performance
Cafeteria Fee – excludes kitchen	$150.00 $30.00	(includes 5 hour daily minimum) Per each additional hour
Classroom Fee	$50.00 $10.00	(includes 5 hour daily minimum) Per each additional hour
Multi-Purpose Room Fee (i.e. Media Center)	$50.00 $10.00	(includes 5 hour daily minimum) Per each additional hour
Swimming Pool	$150.00 $50.00	(includes 3 hour daily minimum) Per each additional hour
Individual Athletic Areas i.e. Baseball Field, Basketball Courts, Tennis Courts, and associated parking.	$120.00 $40.00	(Includes 3 hour daily minimum) Per each additional hour
Gymnasium	$150.00 $50.00	(includes 3 hour daily minimum) Per each additional hour
Regional Athletic Stadium for Athletic Competitions	$750.00	Per day (or any part thereof not to exceed 8 hours). This fee would include the use of the stadium, track, field and associated equipment and parking. Does not include field lining, security & operational costs.
Parking Lot only	$90.00 $30.00	(includes 3 hour daily minimum) Per each additional hour

UTILITIES COSTS AND CUSTODIAL COSTS		
Fee Category	Cost Unit	
Energy (Light, Cooling and Power)	$30.00	Per hour
Water	$25.00	Per day. This fee would be required for activities using more than the standard facility use such as car washes.
Refuse	$25.00	Per day. This fee would be required for activities using multiple trash cans requiring disposal.
Custodial Services	$176.00 $44.00	(Includes 4 hour daily minimum) Per each additional hour
Consumable Items (restroom toilet paper, paper towels, soap, etc.)	$0 $5 per day $10 per day $5 additional per day for each additional 100 people expected, or part thereof.	1-30 people expected at function 31-100 people expected at function 101-200 people expected at function

	This fee would be required for any lease exceeding 30 people expected at a function.

PERSONNEL COSTS		
Fee Category	Cost Unit	
Technical Supervision	$44.00	Per hour
Technical Crew	$44.00	Per hour
School Security	$44.00	Per hour
Off-duty detail officers	*	Per hour
Stand-by-Electrician	$60.00	Per hour
Stadium Manager (Athletic Director or designee)	$60.00	Per hour

* Cost is set by the local law enforcement agencies. School principal or facility director reserves the right to require police officers and determine the number necessary for any event
Sales Tax will be collected where applicable.

EXHIBIT 2

Category Charges Matrix

CATEGORIES	LEASE APPLICATION	COI	RENTAL	UTILITIES	CUSTODIAL	PERSONNEL	CONSUMABLE ITEMS
SCHOOL-ALLIED GROUPS							
School Days	No	No	No	No	No	No	No
After School Hours and Non-School Days	No	No	No	No	Yes*	Yes*	No
GOVERNMENT ORGANIZATIONS [1]							
School Days	Yes	Yes	No	No	No	As Incurred	Yes [3]
After School Hours and Non-School Days	Yes	Yes	No	Yes	Yes	As Incurred	Yes [3]
Activity Fees Charged to Participants	Yes	Yes	Yes	Yes	Yes	As Incurred	No
NON-PROFIT CORPORATIONS OR SECTION 501(C)(3) ORGANIZATIONS							
School Days	Yes	Yes	No	Nominal	No	As Incurred	Yes [3]
After School Hours and Non-School Days	Yes	Yes	Yes	Yes	Yes	As Incurred	No
OTHER ORGANIZATIONS							
School Days	Yes	Yes	Yes	Yes	No [2]	As Incurred	No
After School Hours and Non-School Days	Yes	Yes	Yes	Yes	Yes	As Incurred	No

Notes:

COI: Certificate of Insurance

* Applicable fees MUST BE charged if school incurs additional expenses as a result of planned event(s). However, applicable fees will not be charged ONLY if school does not incur additional expenses as a result of planned event(s).

[1] Government Organizations without Reciprocal Use Agreement's (RUA's).

[2] Rental includes only one custodian during normal operational hours.

[3] This fee would be required for any lease exceeding 30 people expected at a function

SUBJECT: GENERAL POLICY

GENERAL POLICY

TOPICS IN BULLETIN:

I. INTERNAL ACCOUNTS POLICIES
II. RESPONSIBILITY - PRINCIPAL
III. RESPONSIBILITY - BOOKKEEPER
IV. EMPLOYEE RESTRICTIONS
V. ACCOUNTING FOR STUDENT ACTIVITIES
VI. INDEPENDENT SCHOOL RELATED ORGANIZATIONS (**ISRO**)

EXHIBITS REFERENCED:

1. HOLD HARMLESS AGREEMENT
2. COLLECTION BOX/DEPOSIT BOX NOTICE FOR POSTING
3. LETTER OF AGREEMENT

I. INTERNAL ACCOUNTS POLICIES

The responsibility for Internal Fund Accounts is established primarily by State Law. State Board Rules, Section 6A-1.085 specifies in part:

Monies collected and expended within a school shall be used for financing the normal program of school activities not otherwise financed, for providing necessary and proper services and materials for school activities and for other purposes consistent with the school program as established and approved by the school board. Such funds are the responsibility of the school board and it shall be the duty of the school board to see the funds are properly accounted for through use of generally recognized accounting procedures and effectively administered through adherence to internal funds policies of the school board and applicable Florida Statutes and provisions of "Financial and Program Cost Accounting and Reporting for Florida Schools" as incorporated by reference in Rule 6A-1.001, F.A.C. Funds collected in connection with summer program activities, funds derived from school athletic events, gifts, and contributions made by band or athletic booster clubs, civic organizations, parent-teacher organization, and commercial agencies, and all other similar monies, properties, or benefits may be included in internal funds of the school based upon policies adopted by school districts or as provided in "Financial and Program Cost Accounting and Reporting for Florida Schools."

District Internal Accounts policies and procedures are created and serve as a guideline for District schools. These policies and procedures must be utilized when accounting for funds collected during various school activities.

All school activities are approved by and operate under the direct leadership of the School Principal.

Student activities are recognized in State Regulations and School Board Policy as serving the following general purposes:

A. To promote the education, general welfare, and morale of students.

I. INTERNAL ACCOUNTS POLICIES (Continued)

B. To finance the legitimate extra-curricular activities of the student body in order to augment, but not conflict with the educational program provided by the School Board.

C. The School Board of Broward County has adopted a number of policies and regulations related to internal fund activities. The policies and regulations are:

1. **Policy 1341**- Use of Broward County School Facilities for Non-School Purposes
2. **Policy 3.1-** Non-School Funds
3. **Policy 3100**- Annual Financial Audit
4. **Policy 3110**- Investment of Funds
5. **Policy 3320**- Purchasing Policies
6. **Policy 3400**- Per Diem and Travel Expenses for Board Members, Board Employees and Other Authorized Individuals
7. **Policy 3401**- Professional Travel Funds - Internal Accounts
8. **Policy 3411**- Internal Accounts
9. **Policy 5200**- Business Functions Conducted By Student Groups
10. **Policy 5201**- Clubs and Organizations
11. **Policy 5202**- Gifts: Solicitation and Receipt
12. **Policy 5203**- Musical Performances
13. **Policy 5304**- Insurance - Student Accident and Interscholastic Football Accident
14. **Policy 6205**- Clubs and Organizations
15. **Policy 6206**- Money Raising Activities
16. **Policy 6207**- Publications
17. **Policy 6301**- Collection of Monies
18. **Policy 6303**- Field Trips
19. **Policy 6308**- Instructional and Classroom Materials
20. **Policy 6311**- Student Services and Materials
21. **Policy 6.3**- Supply Fees-Expendable Supplies
22. **Policy 6.4**- Supply Fees-Musical Instruments
23. **Policy 6.5**- Instructional Materials
24. **Policy 6.6**- Summer School

II. RESPONSIBILITY – PRINCIPAL

In School Board Policy 6301, Collection of Monies, the School Board of Broward County has charged the administration (District) with the responsibility for making rules, regulations and procedures for the conduct, operation, and maintenance of extra-curricular accounts, and for the safeguarding, accounting and audit of all monies received and derived from school activities.

A. The Principal of each school **AND** staff are further charged with the responsibility to perform the actual internal accounting functions in accordance with the specific procedures set forth in Standard Practice Bulletins.

B. The Principal of each school is responsible for ensuring all bank deposits are made within five (5) working days. Schools are required to utilize an armored car pickup service for transporting bank deposits. **NOTE:** Any interruption to scheduled pickups must be communicated to the Procurement & Warehouse Services within two (2) working days.

C. School Board Policy 6206 requires the approval of the Principal, for any solicitation of funds from the public including candy sales.

D. The Principal of the school has the overall responsibility for investigating and approving organizations and their activities, the assignment of sponsors, and the control of all activities in accordance with State Regulations and School Board Policy 5201 and 6205.

E. State Board Regulations require "A financial report be filed with the Principal's office at the close of each fundraising activity." (Financial Accounting for State and Local School Systems, Chapter 7, Section 3 2.3(e).)

F. Schools may participate with Independent School Related Organizations (**ISROs**) such as P.T.A. or booster clubs with planning, staging, or conducting of school-related activities. Such activities may be held on or off the school grounds and will usually take the form of fund-raising events such as carnivals, paid entertainment, or food sales. All school-related activities must be approved by the school Principal and be beneficial to students.

a) If the school-related activity is sponsored by the school, District procedures shall be followed to provide appropriate accounting for funds and to ensure compliance with District policies.

b) If the school-related activity is sponsored by the ISRO, and a share of the proceeds are to be disbursed to the school, a Letter of Agreement (Exhibit 3) must be executed prior to the start of the activity.

II. RESPONSIBILITY – PRINCIPAL (Continued)

All school related activities that are sponsored by an ISRO must be approved by the school's Principal. This approval must be documented on a Letter of Agreement (Exhibit 3). **All school related activities not noted on a Letter of Agreement will be considered an activity sponsored by the school.**

All school sponsored activities will be approved by the school Principal or his/her designee on a Project Approval form. (See SPB I-402 and Exhibit) A project approval form may be accessed on the BSC website

G. The Principal will not allow the school or an ISRO to charge parents a fee for instructional materials, equipment or supplies related to the school program or activities.

III. RESPONSIBILITY - BOOKKEEPER

The bookkeeper will be delegated responsibility for:

A. Verifying collections, officially receipting, reconciling, and preparing bank deposits for funds being collected by staff or sponsors.

B. Maintaining logs for initial receipting documents (Monies Collection Envelopes, BC-40P Departmental Receipt Books, Pre-numbered Tickets, and Facility Rental Contracts.)

C. Accounting for and safeguarding used and unused initial receipting documents (Monies Collection Envelopes, BC-40P Departmental Receipt Books, Pre-numbered Tickets, and Facility Rental Contracts.)

D. Disbursement of funds in accordance with acceptable accounting procedures set forth in Standard Practice Bulletins.

E. **Verifying** fundraising financial reports; ticket reports; etc. completed by staff/student collectors.

F. Preparing and reconciling monthly and year-end financial reports.

G. Maintaining and retaining audit required records and files.

IV. EMPLOYEE RESTRICTIONS

A. The internal funds of the school **MAY NOT**, at any time, be used for any purpose which directly or indirectly represents an accommodation, loan, or credit to a School Board employee; or other persons (including students). This includes cashing personal checks, payment for services or merchandise, or selling postage stamps.

B. Employees are prohibited from transporting bank deposits.

C. Employees may not make purchases through the school in order to benefit from purchasing privileges such as discounts, sales tax exemption, etc.

D. There shall be no loans to the Faculty/Sunshine Account from the General Fund or other internal accounts.

E. School Board Policy 5201 requires each student club or activity have a School Board employee sponsor the club or activity, who will be responsible for training and supervising the students in the conduct of their activity. This assignment will include the responsibility for making certain all monies related to the activity are properly controlled and deposited in the internal funds and all required records and reports are prepared.

F. School Board employees are **NOT** allowed to collect or handle money for ISRO sponsored activities and, Non-School Board employees are not allowed to handle money of school sponsored activities.

V. ACCOUNTING FOR STUDENT ACTIVITIES

The School Board of Broward County, FL defines student activities as activities that **meet any of the following criteria:**

All activities which are considered "extracurricular" activities or an extension of the school program; all sports, performances by band, orchestra, chorus, drama and other curriculum groups that are trained and directed by regular School Board employees as a part of their employment assignment. **ALL BUSINESS TRANS-ACTIONS RELATED TO THESE EVENTS FOR WHICH STUDENTS MUST BE RELEASED FROM CLASS OR WHERE STUDENTS PERFORM AS A SCHOOL GROUP OR IN THE NAME OF THE SCHOOL ARE ALSO CONSIDERED SCHOOL ACTIVITIES. Funds derived from these activities must be recorded in the schools Internal Accounts and may not be commingled with an Independent Organization's funds.**

V. ACCOUNTING FOR STUDENT ACTIVITIES (continued)

A. Schools may participate with Independent School Related Organizations (**ISROs**) such as P.T.A. or booster clubs with planning, staging, or conducting of school-related activities. Such activities may be held on or off the school grounds and will usually take the form of fund-raising events such as carnivals, paid entertainment, or food sales. All school-related activities must be approved by the school Principal and be beneficial to students.

a) If the school-related activity is sponsored by the school, District procedures shall be followed to provide appropriate accounting for funds and to ensure compliance with District policies.

b) If the school-related activity is sponsored by the ISRO, and a share of the proceeds are to be disbursed to the school, a Letter of Agreement (Exhibit 3) must be executed prior to the start of the activity.

B. All school related activities that are sponsored by an ISRO must be approved by the school's Principal. This approval must be documented on a Letter of Agreement (Exhibit 3). **All school related activities <u>not</u> noted on a Letter of Agreement, will be considered an activity sponsored by the school.**

All school sponsored activities will be approved by the school Principal on a Project Approval form. (See SPB I-402 and Exhibit) A project approval form may be accessed on the BSC website.

C. All monies collected or disbursed by school personnel within a school, in connection with the school program, for the benefit of that school, a class, club, department, employee or student shall be recorded in the school's internal funds. **Credit cards may be accepted in the collection of funds**.

D. **All funds generated from a school-run profit-making business operating on a continuous basis on school grounds must be deposited in the school's internal accounts.** Independent School Related Organizations may run continuous merchandising activities, such as a bookstore or concession stand, on school campuses. These ISRO activities must be approved by the school's Principal. The funds generated from an ISRO-run business must be deposited in the ISRO's checking account.

V. ACCOUNTING FOR STUDENT ACTIVITIES (Continued)

E. Field trips are a school sponsored activity and therefore must not be handled by an Independent School Related Organization. Funds collected for field trips must be accounted for in the school's internal accounts.

School sponsored student field trips which are organized and conducted through the school. The school must make payments to vendors for all trip expenses. Separate vendor payments must not be generated by an Independent Organization for school sponsored trip expenses. Funds may be donated to the school to pay the expenses, but the entire field trip must be coordinated, paid, and documented by the school.

VI. INDEPENDENT SCHOOL RELATED ORGANIZATIONS (ISROs)

Independent School Related Organizations are organizations formed for the purpose of promoting the welfare of a school and its students.

Independent School Related Organizations are comprised of groups such as PTA, PTO, PTSO, PTSA, Athletic Booster clubs, Band Patron groups, etc. These groups handle their finances outside the school and make gifts or donations to the school as they elect and as noted in writing to the school's Principal.

To avoid violations of School Board Policy, activities sponsored by Independent School Related Organizations should be conducted in such a way that they are clearly distinguished from student activities as defined in item V above.

These organizations:

1) **May maintain a secured Drop/Collection/Deposit Box on a school's campus.** The Principal will have an officer of the organization sign a Hold Harmless Agreement (EXHIBIT 1). This form will release the School Board of any liability associated with missing or stolen funds from the Drop Box. The organization will also complete a Collection Box/Deposit Box Notice (EXHIBIT2) which will be posted on/near the drop box. It is recommended that an ISRO representative be present on collection days.

VI. INDEPENDENT SCHOOL RELATED ORGANIZATIONS (Continued)

2) Are financially independent and keep a separate bank account and accounting records.

3) Must file for their own tax I.D. number

4) May file for their own tax-exempt status if they choose.

5) Must conduct activities separate from school sponsored activities.

6) Have a membership that may consist of faculty and other school staff.

7) Must **not** have faculty and other school staff that are co-signers on the organization's bank account and must not sign any form of agreement on behalf of the organization.

8) Must **not** have faculty and other school staff involved in the handling of money of the Independent School Related Organization.

9) Should make monetary donations **or** may donate merchandise, equipment, or other items. Regardless of the form of donation, the donation must be accompanied by a donation letter specifying the intended use of the donated funds or merchandise.

10) May **not** use school credit card terminals for Independent School Related Organization fundraisers.

11) Must reflect the organization's name on all programs, flyers, or other promotional material for activities sponsored by the organization. These items may be taken home by students.

All public announcements, programs, tickets, etc., should clearly designate the activity as an activity of the independent organization. Examples of independent school related activities would include the following:

A. Carnivals, barbecues, dinners and similar activities conducted entirely by the outside organization, and **NOT** involving any employee in the handling of funds.

B. Benefit shows or performances by non-school groups, such as college or professional music groups, when arrangements are made by the outside organization and **NOT** involving any employee or students in the handling of funds.

VI. INDEPENDENT SCHOOL RELATED ORGANIZATIONS (Continued)

C. Merchandising services such as a school store handled by PTA, when the PTA orders all merchandise in its name, completely operates the sales activity, and handles the receipts and disbursements of money **WITHOUT** involving School Board employees.

D. Sales approved by the Principal of any other merchandise by outside parent or civic groups which do **NOT** involve School Board employees in the handling of the merchandise or sale proceeds.

Independent School Related Organizations **MAY NOT**:

1. Make separate payments to vendors for school sponsored trip expenses. Funds may be donated to the school to pay the expenses, but the entire field trip must be coordinated, paid and documented by the school.

2. Charge parents a fee for instructional materials, equipment or supplies related to the school program or activities.

Independent School Related Organizations **can** make monetary donations **or** may donate merchandise, equipment, or other items to schools. Regardless of the form of donation, the donation must be accompanied by a donation letter specifying the intended use of the donated funds or merchandise.

EXHIBIT 1

HOLD HARMLESS AND INDEMNIFICATION AGREEMENT

The_____hereby acknowledges that the School
(Independent organization)
Board of Broward County, Florida, has agreed to permit it to place collection boxes on its school properties. The_____agrees to place
(Independent organization)
such boxes subject to the conditions for the location of the boxes and their size and appearance as may be required by the school principal. The _____
(Independent organization)
acknowledges and agrees that the School Board of Broward County, Florida, its officers, directors, agents, and employees, disclaim any responsibility for the security of the boxes or the security of the contents of such.

In light of the above agreements and/or understandings, the _____
(Independent organization)
and its successors and assigns, hereby agrees to save, hold harmless and indemnify THE SCHOOL BOARD OF BROWARD COUNTY, FLORIDA, its employees, agents, and officers from all cost, injury and damage incurred by any person or property whatsoever caused by the activity mentioned above. Any costs, injuries, or damages shall include, in the event of a legal proceeding, court costs, expenses of litigation and reasonable attorneys' fees.

IN WITNESS WHEREOF, the parties hereto have hereunto set their hands this

_____ Day of_____, 20_____.

_____

Independent Representative*

*This person signing this document represents he/she has the authority to sign it.

PLEASE NOTE

THE SCHOOL BOARD AND STAFF OF

_____ (SCHOOL)

ARE NOT RESPONSIBLE FOR ANY MONEY OR OTHER

PROPERTY PLACED IN THIS COLLECTION/DEPOSIT BOX.

THE_____IS SOLELY RESPONSIBLE FOR IT.

(Independent Organization)

ANY QUESTIONS CONCERNING THE USE OF THIS BOX SHOULD BE DIRECTED TO _____

(Independent Organization Representative @_____-____-_____)

EXHIBIT 3

SCHOOL'S LETTERHEAD

(Copy contents of agreement below on school letterhead)

INDEPENDENT SCHOOL RELATED ORGANIZATION

LETTER OF AGREEMENT

We will notify the principal/designee of all fundraising activities by completing this form for each activity.

Name of Organization_____

Type of Activity_____

Location of Activity_____

Date of Activity_____

Benefit to School_____

_____

As an Independent School Related Organization our purpose/mission is to:

_____

_____

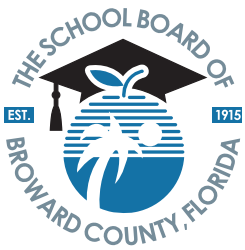
We will conduct all business in such a way as to clearly distinguish Independent School Related Organization activities from School/Student activities. All public announcements, programs, tickets, etc., will clearly indicate that the function is sponsored by our organization.

We will not involve the school or any School Board employee in the purchase and sale of merchandise.

As an Independent School Related Organization, we are informed that our organization must obtain our own Federal ID number and Florida Sales Tax Exemption Number.

Principal_____School_____

Organization Representative_____Contact Number_____



Lori Alhadeff
Torey Alston
Brenda Fam, Esq.
Daniel P. Foganholi
Debra Hixon
Dr. Jeff Holness
Sarah Leonardi
Nora Rupert
Dr. Allen Zeman

Dr. Peter B. Licata
Superintendent of Schools

The School Board of Broward County, Florida, prohibits any policy or procedure which results in discrimination on the basis of age, color, disability, gender identity, gender expression, genetic information, marital status, national origin, race, religion, sex or sexual orientation. The School Board also provides equal access to the Boy Scouts and other designated youth groups. Individuals who wish to file a discrimination and/or harassment complaint may call the Director, Equal Educational Opportunities/ADA Compliance Department & District's Equity Coordinator/Title IX Coordinator at 754-321-2150 or Teletype Machine (TTY) 754-321-2158.

Individuals with disabilities requesting accommodations under the Americans with Disabilities Act Amendments Act of 2008, (ADAAA) may call Equal Educational Opportunities/ADA Compliance Department at 754-321-2150 or Teletype Machine (TTY) 754-321-2158.

browardschools.com