

FORMATION AND FINANCIAL GUIDELINES FOR BOOSTER ORGANIZATIONS

Parent Organizations / Booster Groups are parent organizations established to support school programs or student groups. The School District appreciates the time, effort and financial support that Parent Organizations / Booster Groups provide to our students.

There are two financial record keeping environments allowed in the school district. They are:

1. Organizations which financial records are maintained by the school (all money deposited in the school internal fund accounts).
2. Organizations which maintain their own financial records (have an outside bank account). These organizations **must** be incorporated and are known as Outside Support Organizations or OSO's. Once incorporated, the State of Florida considers these organizations the same as any other incorporated entity, not parent volunteers.

PTA/PTSA is not a booster club. It is a school allied organization that is governed by the PTA/PTSA national bylaws and constitution.

PROCESS FOR ORGANIZATION(S) ACCOUNTED FOR IN THE INTERNAL FUNDS

Any group or organization **NOT** incorporated, as pursuant to the Florida Statutes guidelines, shall account for all of their financial transactions through the school's internal fund as mandated by school board policy and State Board of Education rule.

GENERAL GUIDELINES FOR OUTSIDE SUPPORT ORGANIZATIONS

1. According to the Financial and Program Cost Accounting and Reporting for Florida Schools ("Redbook"), *"All organizations of the school, or operating in the name of the school, which obtain moneys from the public shall be accountable to the board for receipt and expenditure of those funds in the manner prescribed by the board. If authorized by school board rule, a school based direct support organization as authorized by Section 1001.453, F.S, may have all financial transactions accounted for in the school internal funds."*
2. All school's outside support organizations (OSO's) must adhere to School Board Policy 9211.
3. The principal will give written permission prior to the beginning of each school year to use the school's name, logo, mascot or trademark as part of the OSO's name or in its fundraising activities.
4. If an OSO fails to comply with the terms of school board policy, the principal may revoke the authorization of the OSO to use the school's name, logo, mascot or trademark.

INCORPORATED OUTSIDE SUPPORT ORGANIZATION REQUIREMENTS

1. According to school board policy, any school-based outside support organization, that is incorporated as a not-for-profit corporation under Florida laws, shall not be required to deposit its funds in the school internal accounts.
2. It is the principal's responsibility to be the liaison between the school board and the outside support organization in order to ensure the optimum cooperation for the good of the student body.
3. At the beginning of each school year, the principal is to receive the following information from each of the outside support organizations:
 - A. Auditable financial statements with detailed financial transaction backup. The financial statements will be reviewed by individuals other than the check signers.
 - B. Documentation of liability insurance coverage
 - C. Copy of the proposed budget
 - D. Copies of all W 2's and 1099 miscellaneous income reports filed to the IRS.

By September 15th of each year the OSO is to submit the current filing incorporation status.

4. Incorporated Outside Support Organizations Process:
 - A. Booster and parent organizations are not legal components of the school district. **Each organization which chooses to maintain an outside bank account must have its own tax identification number and is directly responsible for compliance with IRS and state reporting and disclosure requirements.** Once incorporated, the State of Florida and the IRS considers the organization the same as any other incorporated entity.
 - B. The OSO must secure its own Federal ID number. The OSO may not use the school board's sales tax exemption number or any other number assigned to the school board in accordance with state and federal law.
 - C. The OSO is to have a single bank account.
 - (1.) Two signatures are required on all OSO checks.
 - (2.) Only elected officers may be authorized to sign checks.
 - (3.) Persons authorized to sign may not be related nor live in the same house.
 - (4.) Bank statements are to be sent to the school's address.
 - (5.) An employee of the school may not be authorized to sign checks drawn on the bank account of an OSO operating at that school.
 - D. IRS Form 1099

Organizations are required by law to prepare and file IRS Form 1099 for payments greater than \$600 to individuals, partnerships, sole proprietorships, or companies for services provided as independent contractors.
 - E. When an OSO conducts a fundraiser, it must be clearly identified as an OSO fundraiser and not that of the school.

- F. For any fundraising event that uses school property, the outside support organization shall have a lease agreement approved by the school board. If the organization is participating in the PCCPTA insurance plan, then the facility use is permitted by means of the PCCPTA blanket lease.

In either case, for any activity requiring: 1) additional plant operations' coverage; 2) interior use outside of normal operating hours or 3) other extra costs; contact Real Estate and Concurrency Services, which will handle the required paperwork.

- G. While on duty, school board employees cannot handle money that is collected for a fundraising activity of an OSO at the school in which they are employed during normal working hours. Normal working hours also includes hours worked and paid by a supplement.
- H. The outside support organization must establish and exercise control over its fundraising activities. In addition, the objectives of such activities in the name of the school shall not conflict with programs as administered by the school board. It is permissible to have a cooperative activity as defined below.

5. A Cooperative Activity is as follows:

- A. One in which the school participates with an outside support organization through planning, staging, or conducting school-related activities.
- B. Such activities may be held on or off the school grounds and will usually take the form of fundraising events such as carnivals, paid entertainment or food sales.
- C. Such activities must be approved by the principal and be beneficial to students.
- D. District procedures shall be followed to provide appropriate accounting for funds and to ensure compliance with applicable Florida Statutes, State Board of Education rules and school board policy.
- E. If a share of the proceeds is to be disbursed to the outside support organization, a prior written agreement must be executed stating the percentage of the profit that will be disbursed to the OSO.
- F. The principal and associate superintendent (or designee) shall sign the cooperative agreement and a copy shall be forwarded to the auditing & property records department.
- G. The school shall issue a check for the organization's portion of the profits after all expenses have been paid.

6. Money, inventory of merchandise or supplies of the outside support organization must not be stored on school board property.

INSURANCE

1. In order to hold fundraising activities, the School Board requires the outside support organization to carry the following insurance: (Commercial General Liability) \$1,000,000 per occurrence and \$2,000,000 general aggregate, (Property) \$25,000, and (Commercial Crime) \$10,000. The School Board of Pinellas County, FL shall be named as Certificate Holder and Additional Insured.

DONATIONS

If your Outside Support Organization **is not** a 501(c) (3) organization, contributions or donations **are not tax deductible**. In addition, you must inform the individual or business that their contributions or donations are not tax-deductible.

SALARY PAYMENTS TO BOARD EMPLOYEES

1. Outside support organizations choosing to pay for services of school board personnel who are employed by the board and paid a supplement for services to such organizations must do so through the district payroll system.
 - A. Checks will be made payable to the school for receipting into the school's internal fund accounts.
 - B. The funds will be receipted to an internal fund trust account that identifies it as salary for a specific employee. The money collected is submitted to the district's payroll department for processing

TITLE IX

Title IX is a federal law enacted in 1972 which protects individuals in education programs or activities from discrimination based on sex. It states that *"No person in the United States shall on the basis of sex, be excluded from participation in, be denied the benefits of, or be subject to discrimination under any educational program or activity receiving federal financial assistance."*

Title IX applies to all aspects of education and related programs, not just athletics. It requires that equal opportunities be provided for members of both sexes. It does not require that each team receive exactly the same services and supplies, but rather that the male and female programs, receive comparable levels of service, facilities, supplies, etc.

Since booster club funding and activities are included in the analysis of the school district's compliance with Title IX, booster clubs shall have an awareness of the law and the district's requirement for compliance.

PARTICIPATION IN FUNDRAISERS

The IRS prohibits tax-exempt organizations from **requiring** people to participate in fund-raisers. Likewise, Booster organizations **may not** require an amount be “donated” in lieu of participating in the fundraiser. People may choose whether or not to participate in a fund-raiser and may choose whether or not to donate to the organization. Furthermore, if a person decides not to participate, that person cannot be excluded from having the opportunity to benefit from the fund-raiser and cannot be penalized for choosing not to participate in the fund-raiser.

Furthermore, benefits given by a tax-exempt organization **cannot** be based on participation in a fund-raiser or based on revenues raised individually.

Example: *A high school booster organization is having a car wash fund-raiser to help reduce the cost of a trip to Georgia for a competition. The cost of the trip is \$20,000 for 20 people. Therefore, each person’s cost for the trip IS \$1,000.*

Of the 20 people participating in the trip, only 10 people participate in the fund-raiser and raise a total of \$600.

The \$600 must be split equally among the 20 people going on the trip, even though only 10 people participated in the fund-raiser.

Outside Support Organization Financial Checklist

- ☐ Written permission from the Principal to use the name, logo, mascot or trademark of the school as part of the OSO name or in the fundraising or other activity.
- ☐ All activities of the OSO are approved in advance by the Principal or designee.
- ☐ All officers will be registered volunteers with the School Board.
- ☐ All members are encouraged to become registered volunteers. Per PCSB Family Community Relations program guidelines, any individual handling money or materials and having contact with our students must be a registered volunteer.
- ☐ OSO fiscal reporting period is July 1 to June 30.
- ☐ OSO has one single bank account.
- ☐ Federal tax-exempt status as a public 501(c) (3) charitable organization maintained (if applicable).
- ☐ Authorized check signers are elected officials. Check signers are not related or live in the same house.
- ☐ Two signatures required on each check.
- ☐ Bank statements mailed to school address.
- ☐ Copy of current budget submitted to Principal.
- ☐ List of current OSO officers provided to Principal.
- ☐ List of current check signers provided to Principal.
- ☐ Active status with the Florida Department of State is maintained. Principal is provided a copy of the OSO's Uniform Business Report no later than September 15th each year.
- ☐ Reviewed financial statements with backup documentation submitted to Principal no later than the beginning of classes each year.
- ☐ Documentation of liability insurance coverage for the year submitted to principal prior to any activities being initiated. Note: If the organization participates in the PCCPTA insurance it is in effect from October to October each year. It is the school's responsibility to verify liability insurance is current at all times.
- ☐ 1099's or W-2's are issued if applicable.
- ☐ All required reports to federal and state government filed.

OSO Documentation Checklist for School Administration

It is recommended that you maintain a separate file for each OSO. The following items are to be maintained at the school site for each organization each year. This should be a perpetual file.

Copies of some or all of these items may be requested during your school's financial audit each fiscal year.

☐	Copy of the written permission from the Principal to use the name, logo, mascot or trademark of the school as part of the OSO name or in the fundraising or other activity. This is issued yearly after it is confirmed that the OSO was in compliance for the previous year.
☐	Copy of the OSO proposed budget
☐	List of OSO officers
☐	List of check signers
☐	Copy of the OSO's Uniform Business Report from the Florida Department of State. Due by September 15 th each year.
☐	Reviewed financial statements for the previous year. Due the 1 st day of classes each year.
☐	Backup documentation for the reviewed financial statements.
☐	Documentation of insurance coverage for the year. It is extremely important that you verify the OSO has current insurance
☐	1099's issued if applicable
☐	Copy of the June bank statement for the OSO
☐	OSO Checklist completed and signed by Regional Superintendent and Principal (for High School only)

SCHOOL FACILITY USE BY OUTSIDE SUPPORT ORGANIZATIONS HOW TO HANDLE CONTRACTS, DOCUMENTATION & PAYMENTS

TYPE OF SCHOOL USE (Contact School Administrator for uses not on school property)	Does the school need to prepare a new contract or lease?	Does the school need to obtain proof of insurance?	Does the school need to collect funds?	Does the school need to contact Real Estate & Concurrency Services for cost-documentation?
PTA & Booster Club meetings (Group participates in PCCPTA insurance)	NO	NO	NO (1)	NO (1)
PTA & Booster Club fundraisers, camps, etc. (Group participates in PCCPTA insurance)	NO	NO	DEPENDS; See (1) & (2)	DEPENDS; See (1) & (2)
PTA & Booster Club meetings (Group does not participate in PCCPTA insurance)	YES (3)	YES (3)	NO (1)	NO (1)
PTA & Booster Club fundraisers, camps, etc. (Group does not participate in PCCPTA insurance)	YES (3)	YES (3)	DEPENDS; See (1) & (2)	DEPENDS; See (1) & (2)
PTO meetings	YES (3)	YES (3)	NO (1)	NO (1)
PTO fundraisers, camps, etc.	YES (3)	YES (3)	DEPENDS; See (1) & (2)	DEPENDS; See (1) & (2)

(1) Typically there are no reimbursement costs if the activity occurs on a weekday evening and no extra plant-operations time is required.

(2) Reimbursement costs will typically be required for an interior use on a weekend or at another time when the school would be ordinarily closed; for additional plant-operations time; or for some other expense, such as field lights or field lining.

(3) IMPORTANT TIME-SAVING TIP FOR SCHOOLS AND SUPPORT GROUPS

If the School submits the facility use information onto the School District web site at the following link: [Lease Process Form](#) with 10 days lead-time, Real Estate & Concurrency Services will prepare the lease and collect the appropriate insurance certification and sales-tax documentation. Without 10 days lead-time the school will need to assist in preparing and collecting signatures and documentation.

What is a Booster Club?

A booster club is an “outside organization under School Board Policy 9211 and must meet the requirements outlined in that policy. More specifically, booster clubs are parent organizations established to support school programs or student groups. Many times, it is unclear whether an event or activity is a booster function or an internal school function. This distinction is important since some requirements apply to booster functions and not internal school functions, such as whether a school employee must be present.

If the event is a school event, money collected must be deposited into the school's internal account. If the event is a booster event, money collected can either be deposited in the school's internal account or in the booster's private account, depending upon how the booster and the school agree; note, however, that there are differing consequences for each (for example, if a booster keeps their own books, then they must pay expenses for the use of the facilities).

Questions regarding whether an event is a booster event or an internal school event should be directed to the lead building administrator. The lead administrator will consult with the school's Director of Operations to make this decision.

The following factors and responses should be reviewed to determine whether a specific event or function is a booster event or an internal school event. The factors in the table below should be viewed in their entirety.

	Question/Factor	Mark One	Result
1.	Does the group hosting the event meet the policy definition of an “outside support organization?” (see Board Policy 9211)	☐ Yes ☐ No	If Yes, is a Booster event? If No, is a School Event?
2.	Is the group hosting the event a separate legal entity with its own FEIN (for example, corporation, LLC, etc.)?	☐ Yes ☐ No	If Yes, is a Booster Event? If no, most likely a School Event.
3.	Must the group sign a facility lease (See Board Policy 9.24) or does the group have another contractual relationship (such as the PCCPTA blanket lease & insurance) with the school district in order to be entitled to access school grounds?	☐ Yes ☐ No	If Yes, is a Booster Event? If No, is a School Event?
4.	Must the group seek permission to use the school's name, mascot, logo, or colors?	☐ Yes ☐ No	If Yes, is a Booster Event? If No, is a School Event?
5.	Do announcements/advertisements of the event indicate it is school sponsored?	☐ Yes ☐ No	If Yes, is a School Event? If No, most likely a Booster event.
6.	Are students competing in the name of the school against other schools or districts?	☐ Yes ☐ No	If Yes, most likely a School Event? If No, most likely a Booster Event.
7.	Are school employees required to be present at the group's function?	☐ Yes ☐ No	If Yes, most likely a School Event. If No, is a Booster Event?
8.	Is the group's event covered by school district insurance?	☐ Yes ☐ No	If Yes, most likely a School Event. If No, is a Booster Event?

9.	Does the group pay non-school employee adults to be present at the event?	☐ Yes ☐ No	If Yes, most likely a Booster Event. If No, most likely a School Event.
10.	Do school employees, during the course of the normal working day, help collect funds for the event?	☐ Yes ☐ No	If yes, is a School Event? If No, most likely a Booster Event?

Representatives of Booster Clubs

Booster clubs must be aware of and comply with various legal and policy requirements relating to booster club volunteers, workers, and other representatives.

Under School Policy 9211, all officers of a booster club must be registered volunteers of the school district. In addition, all other representatives of booster clubs, including volunteers (whether parents or not) and other workers of the booster club, must also register as district volunteers. Please contact the district's Strategic Partnership at 727 588-6405 for more information on the volunteer registration process.

Pursuant to the Florida Jessica Lunsford Act, certain representatives of booster clubs must undergo screening above and beyond that required of district volunteers. See 1012.465-.468, F.S. because the Jessica Lunsford Act only applies to outside organizations that have a contractual relationship with the school district, the law's screening requirements will not apply to boosters or other groups who do not have a contractual relationship with the district.¹ However, if the booster club has a contractual relationship with the school district, then the following people affiliated with the booster club must undergo a level 2 screening (fingerprinting and criminal background check):

1. Those who have direct contact with students.
2. Those who are permitted access to school grounds when students are present; and
3. Those who have access to or control of school funds.

More information on the [Jessica Lunsford Act, including the screening and procedures](#), can be found at www.pcsb.org by clicking on "[Jessica Lunsford Act – Fingerprinting](#)."

District Level Contacts

Centralized Athletics and Activities	Marc Allison	727 588-6125
Music/Band	Jamine Middleton	727 588-6055
Insurance/Liability	Melinda Sutton	727 588-6282
Food Services	Dustin Walker	727 547-7154
Leases/Cost Reimbursement	Charlene Beyer/Kelly Fasce	727 547-7137

Much more district information, including School Board policies, are always available on the district website at www.pcsb.org.

¹ If a booster club is going to fund supplement coaches, instructors, or other personnel who meet one of the three numbered tests, then a contractual relationship exists and the law applies.

PTA/Booster Club Safety & Liability Considerations

Carnivals & School Fairs

Information related to carnivals and school fairs, such as safety in and around inflatables, can be found in by clicking [here](#) for the [Risk Management Safety & Loss Prevention Guide](#).

Pony rides are frequently requested at school fairs. These are strongly discouraged as an entertainment venue unless there is a strong educational component combined with the pony rides. Also, handwashing facilities must be available (not just an antimicrobial hand wash gel) for use immediately after contact with the animals. (*per School Board Policy 8400*)

A list of registered fundraisers can be found by clicking [here](#).

Field Trips

Information on Field Trip safety, [including authorized commercial carriers](#) (bus or boat services), safety checklists and the [Authorized Field Trip List](#) can be found on the Pinellas County Schools website at:

[Field Trip Guide](#)

Outdoor Activities Safety

Many booster program volunteers are involved in practices and performances for athletics and band activities, and should be aware of School District safety guidelines for Heat Stress-related illness prevention and Lightning Safety guidelines, which can be found on the Pinellas County Schools web site at:

[Heat Stress](#)

[Lightning Safety](#)

Food Service

Many booster and PTA groups provide food services at athletic events. See the following pages for basic guidelines on food safety. All food services are subject to inspection and citation by the Pinellas County Health Department.