CHAPTER 11.00 SCHOOL-COMMUNITY RELATIONS AND INTERLOCAL AGREEMENTS

11.01 - Patron and Booster Organizations

POLICY:

(1) Fund-Raising

All fund-raising activities and projects of school-related or patron and booster organizations must have the prior knowledge or preferably written approval of the principal or his/her designee. Activities not set forth in the original budget will be questioned, as part of the audit report; therefore, preplanning is essential.

School-related or patron and booster organizations are permitted to hold their own fund-raising activities and to account for their collections and disbursements through their own bank accounts.

(2) Financial Reporting

Each authorized organization is required to submit to the principal a Patron/Booster Organization Financial Report listing projects, receipts, disbursements, accounts payable, and other data no less than semiannually, and preferably monthly. An approved organization financial statement may be submitted instead but must supply the same information required on the School Board form.

(3) Principals' Responsibilities

The principal will maintain a file on each organization containing the financial statements and the audit reports, and maintain a listing of operating organizations that have not filed reports for review by the internal auditor.

(4) Compliance

All patron or booster groups formed for support or promotion of any or all programs and activities of a school shall adhere to Parent-Teacher Association, Southern Association of Colleges and Schools, and Florida High School Activities Association rules regarding non-interference with school administration or school programs.

(5) Use of Sales Tax Exemption

A patron organization and individuals shall not use a school or School Board tax identification number (Federal T.I.N.) or a school's Florida sales tax exemption number or any other number assigned to the school district or a district school, in accordance with State and Federal law.

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STATUTORY AUTHORITY: 1001.41 (2), 1001.42 (17), F.S.

<u>LAWS IMPLEMENTED</u>: 1001.42 (17), F.S.

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Formerly: