**Support Organization Agreement**

Name of Support Organization: \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

Pasco County Schools (District) encourages community members to form Support Organizations (SO) to engage in lawful activities to enhance and supplement educational opportunities available to students. According to the District School Board of Pasco County Policy 9211, all fund-raising activities and school projects must have prior written approval from the principal. This approval is required for Parent Teacher Organizations, Parent Teacher Associations, Booster Clubs, and other support organizations for sports, band, color guard, clubs, JROTC, etc. Such support organizations are permitted to account for their collections and disbursements as provided under this Agreement.

The terms and conditions applicable to all Support Organizations are as follows:

1. All SO activities will be approved in advance by the principal and be beneficial to students, volunteers, employees of the school, or the school and will not conflict with programs administered by the school or the District. No officer or member shall receive compensation for carrying out their duties related to the SO. All funds shall be spent for the benefit of the school and associated student groups. There is no provision for “overhead” or similar charges. (Both Internal and External SOs)
2. All officers of the SO will be registered volunteers with the District and all members are encouraged to become registered volunteers. Any parents, coaches or other individuals who are providing adjunct services on a volunteer basis and work when students are present must also become registered volunteers with the District. This registration includes criminal background checks. (Both Internal and External SOs)
3. The School Board has authorized principals to give limited written permission to SOs to use the name, logo, mascot or trademark of their school as part of the SO’s name or in its fund-raising or other activities. The principal will give written permission prior to the beginning of each school year and maintain a list of authorized SOs. In obtaining the principal’s permission for such use, the SO shall provide the principal with information about the specific time, manner and location of such use. (Both Internal and External SOs)
4. The principal may revoke the authorization to use the school's name, logo, mascot or trademark if the principal determines that the SO has failed to comply with the terms of this Agreement or the specific provisions of the grant of permission. The principal will notify the SO in writing of the reason for the revocation. The SO may appeal the revocation to the Superintendent whose decision will be final. The appeal must be filed in writing with the Superintendent no later than five business days from the date of the principal’s letter. In the event a SO's authorization to use the school's name, logo, mascot or trademark is revoked, the SO will not use the name, logo, mascot or trademark of the school in any of its fund-raising or other activities. (Both Internal and External SOs)
5. Any SO formed for the support and promotion of any program and/or activity of the school’s sports programs shall adhere to all of the Florida High School Athletic Association (FHSAA) rules including those regarding noninterference with school programs or administration of the school. (Both Internal and External SOs)
6. The SO shall comply with all applicable School Board policies and District procedures, including those related to criminal background checks for volunteers and the transportation and safety of students. It will be the SO President’s responsibility to ensure that all members working at events on school campus or with students or those handling money have been through the appropriate criminal background check. (Both Internal and External SOs)
7. When any SO transports Pasco County students by charter bus, the SO must utilize District approved charter bus companies and drivers. Information about approved charter bus companies is available through the District’s Purchasing Department. (Both Internal and External SOs)
8. The SO acknowledges that the SO may not, by contract with other persons or entities, abridge or impair any powers granted to the District and/or the principal relating to health, welfare and/or safety concerns of students and/or District property. (Both Internal and External SOs)
9. The SO acknowledges and agrees to provide the following information for all activities:
   1. Fundraising activities must be properly documented and approved by the respective principal utilizing the current Fund Raising Activity (FRA) Application/Recap. (Both Internal and External SOs)
   2. Contracts with vendors must be forwarded to the Purchasing Department for review and approval. (Internal SOs only)
   3. A Use of Facilities form, for approval by the Board, must accompany events that are utilizing Board property. (External SOs only)
   4. Adequate insurance must be provided in advance for review and approval by the Risk Management Department when activities warrant such coverage. (External SOs only)
   5. All vendors utilized for activities when students are present must submit to criminal background checks in compliance with District policies and the Jessica Lunsford Act. This includes coaches, clinicians and any other type of individual who is providing adjunct services that are paid by the support organization. (Both Internal and External SOs)
   6. All of the above-referenced documents and approvals must be obtained thirty (30) calendar days prior to the event or any public announcement of the event, whichever occurs first. In the event that the SO cannot meet the 30 day requirement due to extraneous circumstances, the SO should communicate the situation to the school and request approval for the exception. (Both Internal and External SOs)
10. In the event that any fraud or theft of SO funds or property is discovered, it will be the responsibility of the SO President or other officer/representative to notify the school principal immediately. If the organization is a PTA, the Pasco County Council PTA President will also be notified. It will be the responsibility of the school principal to notify the Superintendent. At the Superintendent’s direction, the internal audit staff will lead the investigation. (Both Internal and External SOs)

Depending on the type of SO formed, the following additional obligations will be required:

Internal Support Organizations

1. A SO that is not incorporated, will not maintain a separate bank account but will deposit all proceeds from its activities into the school's internal accounts. The SO will comply with all policies and procedures adopted by the school and/or the District School Board of Pasco County without exception.
2. The SO hereby acknowledges all concession stands, fund-raising events, etc. shall be operated under the sponsor school’s authority and supervision pursuant to District School Board Policy. All revenues from fund raising activities and concession stands shall be shared between the sponsor and SO by separate written agreement for each activity detailing the distribution of profit to each organization.

External Florida PTA Sponsored Support Organizations

1. Each individual PTA organization is a not-for-profit entity, under the authority of the Florida PTA. Each individual PTA has its own Federal EIN and files its own Federal IRS 990 informational return.  Any PTA in compliance with IRS 501(c)(3) regulations is entitled to apply for its own Florida Consumer's Certificate of Exemption.  All Federal IRS 990 returns will be submitted to the school on an annual basis.
2. All external Florida PTA (PTA) sponsored SOs must remain in good standing with and adhere to all policies, rules and regulations established by the Florida PTA and Pasco County Council PTA.
3. Revenues from fundraising activities will be used in accordance with the approved PTA budget.
4. The PTA agrees that District employees will not be requested or required to handle money collected for a fund-raising activity of the PTA while the District employee is on duty. Normal working hours also includes hours worked and paid by a supplement. No employee of the school who is authorized to sign on a school account may be authorized to sign on the PTA account.
5. A PTA is not an agent or representative of the school, the School Board or of the District and will not hold itself out as an agent or representative.
6. Although the District is not bound by or to the PTA’s contractual obligations, the PTA agrees to undertake timely performance of its contractual obligations.

G. In the event a PTA’s authorization to exist is revoked, the PTA will within three business days of the final decision, commit to spending any remaining funds on programs/projects/activities at the school. If this is not possible or practical, the remaining funds will be donated to the Pasco Education Foundation, a 501(c)(3) organization, with the direction that the funds will be spent to benefit the PTA’s former school. The Pasco Education Foundation has agreed not to charge a fee to the school for transferring this balance if the transfer is made in one transaction.

1. The PTA will submit monthly financial statements in the attached form “A” to the school. A Profit and Loss Report properly completed in accordance with the Florida PTA’s guidance for treasurers Dollar$ and $en$e, along with a copy of the reconciled bank account statement(s) may be submitted in place of the attached form “A”.
2. Bank statements for PTA groups in Pasco County are required, by their own rules, to have the bank statement delivered to the associated school. A PTA officer, who is not a check signer, will pick up the bank statement from the school and deliver it – unopened – to a meeting with the President and Treasurer. At that meeting, the bank statement will be opened and reviewed by the officers. As long as this practice is in place, a school staff member will not be required to open the PTA’s bank statements and review them.
3. The PTA will submit to the school an annual audit report with backup documentation for the previous school year. Audits shall be performed by a certified public accountant (CPA), certified internal auditor (CIA), or an auditing committee of at least three members. The auditing committee shall be appointed by the executive board and the principal. The auditing committee members shall be PTA members and shall not include any elected officers of the PTA for the year being audited or any authorized signers on the PTA bank account. At least one member of the committee needs to be a member of sponsor school staff. The CPA, CIA or the auditing committee shall submit a written and signed report along with supporting documentation to the school by August 15th in the attached form “B.” For a PTA, an Annual Audit/Financial Review Form properly completed in accordance with the Florida PTA’s guidance for treasurers Dollar$ and $en$e, may be submitted in place of the attached form “B”.

All Other External Support Organizations

A SO that is incorporated as a not-for-profit corporation under Florida law will comply with the following additional requirements:

**(Non-profit status is a state law concept. Non-profit status may make an organization eligible for certain benefits, such as state sales, property, and income tax exemptions. Although most federal tax-exempt organizations are non-profit organizations, organizing as a non-profit organization at the state level does not automatically grant the organization exemption from federal income tax. To qualify as exempt from federal income taxes, an organization must apply with the IRS for a tax exempt ruling. See IRS Publication 557 for more information.)**

1. The SO will provide the principal with a copy of its By-laws, goals, objectives and budget at the beginning of each school year.
2. The SO will use its own accounting procedures, bookkeeping system and a single bank account.
3. The SO will use a fiscal reporting period that begins July 1 and ends June 30.
4. The SO will secure its own Federal ID number (FEIN).
5. The SO will not use the District’s FEIN or the District’s sales tax exemption number or any other number assigned to the District in accordance with state and federal law. The SO will be responsible for proper payment of sales tax.
6. Bank statements will be sent to the SO at the school’s address. A school staff member will open and review the SO’s bank statements. Bank statements should include front and back copies of all cleared checks.
7. Only elected officers may be authorized to sign checks drawn on the bank account of the SO.
8. Two signatures are required on all SO checks. Persons authorized to sign may not be related or live in the same house.
9. An employee of the school may not be authorized to sign checks drawn on the bank account of an SO operating at that school.
10. Adequate, auditable financial records will be maintained by the SO at all times.
11. There will be a clear delineation between the school and the SO with respect to internal controls and custody of money.
12. The books and accounts of the SO will be subject to audit by the District Internal Audit department or a Certified Public Accountant hired by the District. Upon request by Internal Audit department staff, the SO will provide, within 48 hours, financial statements, bank statements, detailed records and supporting documentation for deposits and checks, Form 990 “Return of Organization Exempt from Income Tax”, meeting minutes, and any other records for the time period requested.
13. The SO agrees that District employees will not be requested or required to handle money collected for a fund-raising activity of the SO during the District employee’s normal working hours. Normal working hours also includes hours worked and paid by a supplement.
14. A SO is not an agent or representative of the school, the School Board or of the District and the SO will not hold itself out as an agent or representative.
15. Although the District is not bound by or to the SO’s contractual obligations, SO agrees to undertake timely performance of its contractual obligations.
16. The SO will report any allegations of misappropriation or misuse of funds to the appropriate law enforcement agency and will promptly notify the principal in writing of such reports. In the event a SO authorization to exist is revoked, the SO will within three business days of the final decision, deposit all of the funds in its possession into the school’s internal funds account to be utilized by the school for the benefit of the school.
17. The SO will maintain active status with the Florida Department of State. The SO will provide the principal with a copy of the SO’s Uniform Business (Annual) Report reflecting that the corporation has maintained its current status. The report will be provided to the principal no later than September 15 of each year.
18. If the SO hires an employee of the District to provide services under a contract with the SO (for example to conduct a summer camp or other type of activity), it will be for a time when the employee is not on duty with the District. The individual becomes an employee of the SO for the specified time and the SO will comply with Internal Revenue Service rules, regulations, and the required tax filings with respect to employees. The SO will provide to the principal upon request copies of W-2's and 1099 miscellaneous income reports filed with the IRS. The SO will provide to the school business office copies of all original receipts of payments made directly to District personnel. The SO may contact the District accounting office for assistance.
19. The SO hereby acknowledges that all concession stands, fund-raising events, etc. shall be operated under the sponsor school’s authority and supervision pursuant to District School Board Policy. All revenues from fund raising activities and concession stands shall be shared between the sponsor school and SO by separate written agreement for each activity detailing the distribution of profit to each organization.
20. The SO will submit to the school quarterly financial statements in the attached form “A”.
21. The SO will submit to the school an annual audit report with backup documentation for the previous school year. Audits shall be performed by a certified public accountant (CPA), a certified internal auditor (CIA), or an auditing committee of at least three members. The auditing committee shall be appointed by the executive board and the principal (and shall not include any officers of the SO for the year being audited or any authorized signer on the SO bank account and shall include at least one member of the committee that is a member of sponsor school staff). The CPA, CIA or the auditing committee shall submit a written and signed report along with supporting documentation to the school by August 15th in the attached form “B”.
22. To the extent that any incorporated, not-for-profit SO utilizes a portion of District funds for the acquisition of any goods or services, then the SO shall comply with the District’s purchasing and procurement policies and procedures. If the SO makes any acquisition of any goods or services without utilizing District funds, then it may (but is not required) to follow the District’s purchasing and procurement policies and procedures.
23. Tangible personal property purchased by the SO for the benefit of the school or a student organization will be donated to the school and will become the property of the school.
24. Upon dissolution of any SO, all assets of the SO will become the property of the school for the benefit of the school.

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SO President’s Signature SO President’s Name (Printed)/Date

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SO Treasurer’s Signature SO Treasurer’s Name (Printed)/Date

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Principal’s Signature Date

\*\*You may use the attached form to list the Support Organization’s approved fundraising activities

or attach another document with similar information.\*\*

Attachment C

PLANNED FUNDRAISING ACTIVITIES OF \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_FOR THE \_\_\_\_\_\_\_SCHOOL YEAR

(Support Organization)

The Support Organization (SO) will conduct the following fund raising activities:

EXAMPLE:

Concession Stand –

Y

Y

The SO will run the concession stands for all home athletic events Yes No

If no, explain \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

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The SO will purchase all supplies needed for the concession stand Yes No

Y

Y

If no, explain \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

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Collections will be deposited to the:

SO Bank Account School Bank Account

Profits will be shared as follows: \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

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Other Fundraising Activity (Provide similar information) -

\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

SO President’s Signature SO President’s Name (Printed)/Date

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SO Treasurer’s Signature SO Treasurer’s Name (Printed)/Date

\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

Principal’s Signature Date