Guidelines for the Use of Marching Band Booster Organizations in the Collection and Disbursement of Student Fees

I. Purpose

The purpose is to clarify and provide guidelines based on the Memorandum of Agreement (MOA).

II. Student Fees

Fairfax County Public Schools (FCPS) will not charge students a fee for any mandatory aspect of the marching band program except for musical instrument and consumable fees permitted by Virginia Department of Education (VDOE) regulations as described in subsection A below. No individual school or booster organization may require a student to pay fees for musical instruments and consumables in excess of the amount approved by the School Board in Notice 5922, Revenue, Tuition, and Fees – Student Fees.

In addition to musical instrument and consumable fees, FCPS may charge students fees for field trips and activities as described in subsection B below that are sponsored by FCPS and are not required activities. All charges associated with optional FCPS-sponsored field trips and activities must be approved by the school principal. Any charge associated with a field trip may be passed on to the students, but may not exceed the cost of the field trip.

Nothing in these Guidelines or in the attached MOA shall be interpreted to affect or restrict any booster organization's status as a tax-exempt, charitable organization within the meaning of the U.S. Internal Revenue Code and the implementing Internal Revenue Service regulations, including the ability to assess and collect optional membership assessments/dues and to solicit and receive tax-deductible charitable donations. Any such optional membership assessments/dues and tax-deductible charitable donations received by a booster organization are not considered student fees or FCPS funds as defined in these Guidelines and attached MOA.

A. Musical Instrument Fees and Consumables

FCPS may charge student fees for musical instruments and related consumables that are required as part of the approved curriculum in accordance with the current version of FCPS Notice 5922, Revenue, Tuition, and Fees – Student Fees, and Virginia Department of Education (VDOE) regulations. The following is a non-exhaustive list of potential consumable items for the marching band program:

1. Marching Band Tee Shirt
2. Show/Drill Book
3. Uniform & Uniform Items (*e.g.,* gloves, shoes, socks, tights, raincoats, etc.)
4. Uniform maintenance (*e.g.,* cleaning, repair, protection)
5. Instrumental Services (*e.g.,* emergency repairs, accompanist)
6. Instrument Accessories (*e.g.,* sticks, mallets, heads, mouthpieces, reeds, cork, grease, oil, etc.)
7. Paint/chalk
8. Ear Plugs
9. Music/Copyright
10. Food for Instructional Trips

B. Optional FCPS-Sponsored Activities including Field Trips and Camps

FCPS may charge student fees for FCPS-sponsored activities that are optional. FCPS-sponsored optional activities consist of any activities and events as determined by the local principal that: (a) occur during the school day and involve FCPS students, property, or personnel; (b) are recommended for an FCPS class or otherwise relate to the curriculum; (c) use FCPS resources, including property and personnel, or (d) are supervised by FCPS staff. For example, the spring and summer marching band program is not required as part of the marching band program but it is still an FCPS-sponsored program. The following criteria should be considered by the local principal to determine whether an activity is an FCPS sponsored activity:

- Does the student activity occur during the school day?
- Is the student activity required or recommended for an FCPS class or otherwise relates to curriculum?
- Are FCPS resources and communications being used?
- Is FCPS staff supervising the activity in the course of their FCPS job duties?
- Is the activity being announced or advertised as an FCPS or school activity?

C. Booster-Sponsored Activities

Booster-sponsored activities are activities, as determined by the local principal, for which the Booster Organization has accepted full responsibility for controlling and managing the activity. This includes all purchasing, planning, selling, accounting, financial obligations, and complying with all federal, state and local laws and ordinances for that activity. In connection with any booster-sponsored activity, the Booster Organization must notify parents that the activity is not sponsored by FCPS. Additionally, such booster-sponsored activities may not occur during FCPS instructional time, be advertised as FCPS sponsored, or use FCPS field trip forms or permission slips and be supervised by FCPS staff. Fees charged by the Booster Organization for such booster- sponsored activities shall not be considered FCPS funds.

III. Use of Boosters to Collect Student Fees for FCPS-Sponsored Activities

All student fees charged by FCPS for FCPS-sponsored activities, whether required or optional, constitute FCPS funds. The principal of each school is responsible for the collection, management, and disbursement of such FCPS funds within his or her individual school, and must ensure that an accurate record is kept of all receipts and disbursements. Each principal is also responsible for complying with the audit and financial reporting requirements for such funds, as discussed further below.

A principal may opt to designate a school staff member to act, under the principal's supervision, as the school finance officer or central treasurer for such FCPS funds. Principals also may oversee school staff members and Boosters, in the performance of ministerial tasks associated with the collection, management, and disbursement of FCPS funds generated from student fees and FCPS-sponsored activities and events. Principals opting to enlist the aid of Boosters may do so only in accordance with these Guidelines and must also formalize the relationship between FCPS and the Booster with the attached MOA.

Ministerial acts appropriate for assignment to Booster volunteers shall include only those actions that are performed at the direction of the school principal or the principal's designee, do not require independent decision making, and are in accordance with procedures set forth in FCPS directives or these guidelines. Booster volunteers acting at the direction of the school principal or the principal's designee and in accordance with these guidelines shall be covered by the FCPS liability plan.

A. Budget and Approval of Student Fees

In those schools that have entered into a MOA with a booster organization, the band director, in consultation with the Booster Organization, shall develop an annual budget that includes: (1) estimated student fee collections, itemizing each activity or event for which students will be charged a fee, and the amount of the fee to be charged; (2) all estimated disbursements, including each activity or event for which each disbursement is anticipated. The budget must be submitted to the principal by no later than September 1 of each school year. The principal shall review such budget to ensure that all proposed fees charged are permitted by the current versions of FCPS Regulation 5922, Student Fees, and Notice 5922, Revenue, Tuition, and Fees – Student Fees.

No fees may be collected from students or FCPS funds disbursed without the written approval of an annual budget by the principal. No student fees may be charged and no FCPS funds from such fees may be disbursed unless such charge or disbursement has been accounted for in the approved budget. Any material deviations from the approved budget, including any new or changed per student fees or any new or materially modified disbursements, shall require separate, written approval of the principal. Material deviations are defined as the lesser of 5% or $40.00 per transaction, whichever is less.

B. Communications Regarding Collection of Student Fees and FCPS-Sponsored Trips

Any communications to parents and students regarding the collection of student fees or FCPS-sponsored trips must be sent on FCPS letterhead and through FCPS official communication systems in the same way as any other school-parent communication. All such communications must be approved by the school principal or his/her designee.

Communications, where applicable, must include the information required to be shared with parents in paragraphs C through F below as well as, in the case of trips, information and forms required by the current version of Regulation 5790, Field Trips – Planning, Conducting, and Financing.

C. Deposits of Funds from Student Fees

All student fees collected by FCPS, whether directly or by a Booster on behalf of FCPS, constitute FCPS funds. In those schools that have entered into a MOA with a booster organization, the principal shall cause the school to establish an account with a qualified public depositary in the Commonwealth of Virginia (see attached list) http://www.trs.virginia.gov/documents/ops/Report.pdf under the school's name and with FCPS' tax identification number (the "FCPS School Account").

All student fees, whether collected by school staff or by the Booster on behalf of FCPS, must be deposited into the FCPS school account. Deposits must be made on a weekly basis, at a minimum. Funds being temporarily held for deposit must be secured at the school site

It shall be the duty of each principal and the Booster Organization to ensure that students and parents are informed of the FCPS student fees charged separate from any optional booster dues/assessments. Where feasible, students and parents should be requested to make payment of FCPS student fees by separate checks, made payable to the local school.

FCPS funds must be accounted for in separate ledgers in a FCPS system based on the type of activity that show the amount billed and collected by student. Those records must be maintained according to the recordkeeping practices set forth in these guidelines.

D. Refund Policy

Prior to collecting any fee, clear instructions must be provided in writing on any contractual or other limitation that would prevent or limit a family's ability to receive a refund in the case of cancellation of a trip or activity, or the students' withdrawal from the program or from school. The refund policy must identify a cut-off date for request for refunds, fixed costs that may not be refunded, and costs that may be refunded. For example, if airline tickets are nonrefundable if canceled less than two weeks prior to the trip, the refund policy for that trip must include that information.

E. Returned Check Policy

Information regarding the handling of returned checks and ACH debits must be posted in the office, school website and Kit Communications.

Fairfax County Public Schools (FCPS) utilize a third party check collection service, Checkredi Payment Services, to reduce the administrative burden placed on school personnel in managing returned checks. A returned check fee will be charged to the check writer in addition to the face value of the check. The Commonwealth of Virginia allows a returned check fee of up to $50.

FCPS gladly accepts checks and ACH electronic debits (e-checks) from your bank account for payment of various school related purchases and fees. In the event a check or ACH electronic debit is not honored by our bank, the returned item will be sent to Checkredi Payment Services for collection. Your account will be debited electronically for the face value amount and charged a fee of $30 per returned item. If funds are not available, a Checkredi Payment Services representative may contact you to arrange payment. By issuing a check or authorizing an ACH electronic debit from your bank account, you agree to these terms and conditions.

Please include the following information on your check:
Full Name
Street Address
Phone number

Contact Checkredi Payment Services directly should you have questions about a returned check or ACH transaction @ 1-800-742-2925 or customerservice@checkredi.com.

F. Uncollected FCPS Funds and Student Obligations

To preserve confidentiality of student and families' financial information, any communication regarding the collection of unpaid fees must be sent directly to the family involved. Communications must not be sent in such a way as to inform other families of a particular family's payment status. For example, it is not permissible to send an email to all trip participants listing the names of students who have paid and those who have not.

Any student fees payable to FCPS that remain unpaid at the end of a program school year should be reported by the Booster to the school's finance office for appropriate actions, which actions may only be taken by the school. Rules governing student obligations vary from school to school but may include not allowing the student to obtain parking passes, attend prom night, etc.

No FCPS employee or property may be used to assist a Booster in collecting monies owed by families to the Booster for its own assessments or membership dues, or other fundraising obligations.

G. Requests for Financial Assistance

Any communication to parents or students requesting payment of student fees must include information regarding requests for financial assistance, including fee waivers. If such communication is sent by a Booster, it must direct students and parents requesting fee waivers or other financial assistance to contact the band director for assistance with such requests. The band director at each school shall be responsible for determining whether the student qualifies for a fee waiver or making arrangements to collect the fee.

Once a waiver has been given or payment otherwise arranged, the band director shall then direct the Booster to mark the student as paid. The Booster may not keep any record or denotation of a student as requesting or receiving such financial assistance.

Because financial assistance by FCPS is limited and not all students may qualify, a Booster may help support the program by donating its own funds to the school which may be applied by the band director to defray costs of students in need or to keep fees and costs down generally. Boosters also may use their own funds and set up their own criteria for providing financial assistance to students, independent of whether those students would be eligible for such assistance from FCPS. Boosters may not, however, earmark any funds donated to FCPS toward any individual student, and the school may not accept any such earmarked donations from a Booster.

H. Disbursement of Funds

Through the MOA, the principal of each school may elect to accept volunteer assistance from the Booster Organization to manage disbursements of FCPS funds. Each disbursement of FCPS funds must be made in accordance with the approved budget or with written authorization from the principal allowing expenditure not included in or in excess of the original budget.

All requests for disbursements from the FCPS school account must be: (1) supported by proof of purchase, such as an original invoice, sales ticket, sales receipt, or cash register tape; and (2) approved by signature of the principal or the school finance officer. No Booster may be given authority to debit funds from, or issue checks against, the FCPS school account without the principal or school finance officer's signature.

I. Surplus Funds

Surplus funds are those funds or fees that are collected for an activity over the actual cost of the activity. A certain portion of FCPS fees charged for consumables may be allocated for uniform replacement, and are not considered surplus. FCPS funds accumulated for uniform replacement must be returned to the FCPS applicable high school activity account prior to the end of the school year. FCPS shall account for these monies in a designated uniform replacement fund.

With the exception of FCPS funds allocated toward uniform replacement and donated funds, any surplus FCPS funds collected for any FCPS-sponsored events and activities must be returned to the students and parents from whom payment was collected. All surplus FCPS funds shall be returned no later than the end of the school year in which such funds was collected.

J. Procurement of Goods and Services

FCPS procurement guidelines Regulation 5012.3, Purchasing Goods and Services Using Appropriated and Non-appropriated Funds, require that purchases using FCPS funds are with parties without a conflict of interest. Principals must approve and sign any contracts for which FCPS funds will be used.

1. For goods and services less than $5,000 competition or comparative pricing is encouraged to ensure fair and reasonable prices are obtained. The FCPS procurement card program may be used for purchase of goods and services less than $5,000.

2. Procurement of goods and services that exceed $5,000 must be competitively bid or utilize an existing contract as stated in Regulation 5012.3, Section VII, Purchasing Goods and Services Using Appropriated and Non-Appropriated Funds. Existing contracts can be searched and viewed at http://www.fairfaxcounty.gov/cregister/.

3. In addition, for purchases over $5,000 a purchase order or other equivalent document must be utilized and shall be signed by the principal or his or her designee. Signature by the principal or his or her designee shall be considered as a certification that the expenditure is within the fund's budgetary limitations.

IV. Record-Keeping, Reconciliation, and Auditing of FCPS Funds

A. Financial Record-Keeping and Reporting Requirements

The principal of each school must ensure that his or her school keeps accurate records of all receipts and disbursements of FCPS Funds so that a clear and concise statement of all such funds can be determined at all times. Principals also may oversee school staff members and Boosters in the performance of ministerial tasks associated with such record-keeping. Principals opting to enlist the aid of Boosters may do so only in accordance with these Guidelines and must also formalize the relationship between FCPS and the Booster Organization with the attached MOA.

Each principal must ensure that monthly and yearly reports of FCPS Funds from student fees and FCPS-sponsored activities are prepared and filed in the principal's office. In those schools that have entered into a Booster Agreement, monthly and annual financial reports must include:

1. Balance Sheet
2. Profit and Loss Statement
3. General Ledger Activity report
4. Bank Statements
5. Completed Bank Reconciliation
6. Student Payment Spreadsheets (i.e. class fees and spring trip)
7. Receipts

FCPS funds from student fees and FCPS-sponsored activities are also subject to an annual audit by a duly qualified accountant or accounting firm approved by the School Board.

B. Student Records Under FERPA

Under the MOA, members of the Booster Organization providing services under the Agreement are deemed school volunteers, meaning that they are volunteering their services without compensation to assist and to perform functions under the general supervision of school staff that would normally be performed by school staff in the normal course of FCPS business. As school volunteers, such individuals are considered to be "school officials" as that term is defined by the Family Educational Rights and Privacy Act (FERPA). As "school officials" for FERPA purposes, FCPS may allow such individuals to access personally-identifiable student information and records without written parental consent to the extent these individuals need access to such information and records to perform the tasks outlined in the attached Booster Agreement. The school principal shall have discretion to determine the extent of personally-identifiable student information and records required to perform these tasks.

Booster members who receive personally-identifiable student information and records in connection with performing tasks described in the attached Booster Agreement are required to safeguard this information and these records from any further re-disclosure except to: (1) other Booster members specifically assigned to perform tasks in connection with the Booster Agreement and who also require the information to perform such tasks and (2) employees of FCPS.

C. Storage, Retention of Records and Access to Records

All records pertaining to the collection, management, or disbursement of FCPS Funds from student fees or FCPS-sponsored events and activities, whether such records are created by FCPS or by a Booster under the Booster Agreement, and whether such records are kept in paper or electronic form, are and shall remain FCPS' records.

The Booster shall store all paper records created in the course of performing duties under the Booster Agreement at the school site. At a minimum, paper records that do not exist in electronic form on the FCPS system/network shall be secured at the school site within one month of their creation. Any electronic FCPS records created or maintained by the Booster under the Booster Agreement should be stored on the FCPS system/network.

Boosters shall not store any FCPS electronic records on non-FCPS computers or other devices (for example, personally owned computers and devices or such equipment at the Booster members' place of employment). Boosters may store records pertaining to non-FCPS activities (on the FCPS system/network) with prior approval from FCPS.

Boosters shall keep their passwords confidential and no Booster member shall disclose or share his or her password with any other person, even another Booster member. Boosters and their members shall promptly report any password loss, any possible breach of records security or unauthorized disclosure of FCPS records to the school principal for corrective action.

Under the MOA, the Booster must make any FCPS record in its possession or control available to FCPS upon request, so that FCPS may carry out its business operations, including but not limited to, responding to disclosure requests under the Virginia Freedom of Information Act (VFOIA), the Family Educational Rights and Privacy Act (FERPA), legal actions including court orders and subpoenas, investigations and audits. For any requested records not already stored on the FCPS system/network or at the school site, the Booster Organization must provide such records to FCPS within five business days of the request unless a different timeline is set by FCPS staff. When practicable, FCPS will extend such deadlines if doing so does not impair FCPS' ability to carry out its business operations.

V. Changes to Guidelines

FCPS reserves the right to update these guidelines to conform to changes in state law, federal law, School Board directives, or FCPS business operations. State law, federal law or School Board directives shall control in the event of a conflict with these guidelines.