

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



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

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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, except that access to student identification numbers is prohibited.

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.