

All organizations of the school, or operating in the name of the school, which maintain monies collected from the public, shall be accountable to the board for receipt and expenditure of those funds. PTA, PTO, Booster Clubs and School Foundations can organize as internal or external organizations with the approval of the principal and Chief Academic Officer. a. Internal organizations use the District tax id number and are accounted for in the school internal funds and are subject to district policy and procedures. b. External organizations are not accounted for in the school internal funds and are instead maintained by the external organization and not subject to district policy and procedures. i. Funds that were collected in school internal accounts are property of the school and may not be redistributed to any outside PTA, PTO, Booster Club, or School Foundation. ii. All new external organizations must be approved by the Area Superintendent and Chief Academic Officer prior to conducting any business in affiliation with a district school. iii. Each school shall post a list of affiliated external organizations on their school website to notify parents that those external entities are not subject to school district policies and procedures. iv. Outside organizations must use their own tax id number and be responsible for their own banking. v. Outside organizations must provide a copy of their certificate of insurance naming the School Board of Palm Beach County as an additional insured and certificate holder. They are not required to lease the facility for meetings. However, events (fundraisers, carnivals, etc.) that require special use of the facility do require a lease. There will be no charge for the use of the facilities, but the group is responsible for any labor costs associated with the event, such as custodians, security, or food service personnel. vi. If outside organizations hire vendors as part of their event, those vendors must also provide insurance, indemnification, hold harmless agreements, etc. in accordance with the guidelines set by Internal Accounts Manual 1 Chapter 1 Risk Management. If prepared food is served, the vendor must provide a sanitation certificate in addition to providing the district's required liability insurance. vii. The school assumes no financial liability or obligation for debts incurred by any external organization. viii. School district staff members are not permitted to handle funds on behalf of an outside organization during their normal working hours. ix. School administrative staff may not serve as officers or receive compensation from outside school organizations for organizations affiliated with their home school. x. Outside organizations must provide an annual summary of their financial activities to the school by September 30th for the fiscal year ended the preceding June 30th, and the school must promptly forward a copy of that financial statement to the district's Accounting Services Department