



Book	Policy Manual
Section	9000 Community Relations
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9211 - **DIRECT-SUPPORT ORGANIZATIONS (DSOs)**

The School Board believes that direct-support organizations (DSOs) provide invaluable assistance to the students of this District and its programs. For purposes of this policy, a "direct-support organization" is an organization that meets the following criteria:

- A. it is approved by the Board;
- B. it is a Florida corporation not-for-profit, incorporated under the provisions of F.S. Chapter 617 and approved by the Department of State;
- C. it is organized and operated exclusively to receive, hold, invest, and administer property and to make expenditures to or for the benefit of public kindergarten through 12th grade education and adult career and technical and community education programs in the District.

DSOs do not include school support organizations (SSOs) governed in accordance with Policy 9215 - *School Support Organizations*.

The Board may approve agreements with DSOs that meet the criteria listed above. DSOs must submit their applications directly to the Superintendent.

If the Superintendent determines that the proposed DSO meets the criteria listed above, the application shall be submitted to the Board for approval.

The Board may permit the use of property, facilities, and personal services of the District by the DSO, subject to provisions of the Florida statutes and corresponding Board policies. Additionally, the Board may contract with a DSO for personal services or operations. However, a retiree of the Florida Retirement System (FRS) must first satisfy the requirements for termination from employment provided in F.S. 121.021 before providing such services or operations for an FRS employer and is subject to reemployment limitations provided in F.S. 121.091.

The Board will not appropriate any District funds to a DSO for start-up funds to beginning a fund-raising program.

DSOs With More Than \$100,000.00 in Annual Expenditures and Expenses

The Board requires that each DSO with more than \$100,000.00 in annual expenditures or expenses provide for an annual audit of its accounts and records.

Furthermore, the Board requires that each DSO that is audited pursuant to this policy submit an annual audit report no later than nine (9) months after the close of the fiscal year, that is June 30th, to the Board and the Auditor General.

An audit conducted pursuant to this policy shall be performed by an independent certified public accountant in accordance with rules adopted pursuant to F.S. 11.45(8) by the Auditor General and Commissioner of Education. The audit report shall maintain the anonymity of donors to the DSO.

The Commissioner of Education, the Auditor General, and the Office of Program Policy Analysis and Government Accountability have the authority under State law to require and receive from the organization or the District auditor any records relative to the operation of the organization. In submitting such information, however, the identity of donors and all information identifying donors or prospective donors are confidential and, therefore, exempt from the provisions of State law. Any other records of such DSOs subject to an audit pursuant to this policy are public records under State law as well as the policies of this Board.

The DSO shall also submit to the Superintendent and the Board an annual report indicating its goal(s), programs, and activities.

Equal Employment Opportunities

The Board does not permit the use of property, facilities, or personal services by any DSO that does not provide equal employment opportunities consistent with applicable State and Federal laws.

Use of Donations and Revenues for Athletic Coaches, Activity Directors, or Activity Sponsors of an Extra-Curricular Activity

Notwithstanding the foregoing, the Board may authorize the use of voluntary donations and revenues generated by authorized DSO's that operate as booster clubs or associations to provide funds to -athletic coaches, activity directors, or activity sponsors of an extra-curricular activity supported by the booster club or association, in accordance with Florida law, Board policy, and applicable administrative procedures. Any such funds shall comply with all applicable legal requirements.

~~BOOSTER CLUBS AND OTHER OUTSIDE SUPPORT ORGANIZATIONS~~

The School Board appreciates the efforts of all organizations whose objectives are to enhance the educational experiences of District students, to help meet educational needs of students and/or provide extra educational benefits not provided for, at the time, by the Board. All such organizations that operate in the name of a District school or school program shall comply fully with the district's accounting and bookkeeping procedures. This includes, but not limited to, the expectation that all receipts and expenditures are properly accounted for in the manner prescribed by the Board; that collected funds are expedited in a manner consistent with the stated purpose for the collection and for the benefit of students; and that any requested financial or operating records are provided to the Board upon request.

School-Based Organizations

School-based organizations include, but are not necessarily limited to, clubs, classes and departments, and other school-sponsored groups.

All fund-raising activities must be approved by the principal. The financial transactions of each school organization shall be accounted for in the school internal funds. All funds handled by Board employees during normal working hours shall be included in and become part of the internal funds of the school unless accounted for in the District level accounting system. All school organizations, or organizations operating in the name of the school, that obtain money from the public shall be accountable to the Board for receipt and expenditure of those funds in the manner prescribed by the Board. If approved by the Board, a school based, direct support organization as defined under F.S. 1001.453 may have all financial transactions accounted for in school internal funds.

Funds collected by and used for the benefit of faculty and staff may be exempt from the preceding requirements if authorized by the Superintendent.

Student participation in fund-raising activities shall not be in conflict with the program as administered by the Board and shall be in compliance with Policy 5830—*Student Fund Raising*, Policy 6605—*Crowdfunding*, and Policy 6610—*School Internal Funds*.

Fund-raising activities by a school, by any group within a school, or in the name of a school shall not conflict with programs as administered by the Board.

Funds collected shall be expended to benefit students of the particular school raising funds unless those funds are being collected for a specific documented purpose or are generated by career education production shops. Career education production revenues shall benefit the students or program that generated the funds or the student body. Those internal account funds designated for general purposes shall be used to benefit the student body.

Collecting and expending of school internal account funds shall be in accordance with Chapter 8 of the Financial and Program Cost Accounting and Reporting for Florida Schools, 2023 (Red Book). Sound business practices shall be observed in all transactions.

Each school organization shall be subject to audit upon request by the District. Audits may be conducted by the District at the District's expense or the school organization may hire an outside CPA to conduct the audit at its expense.

Booster Clubs and Other Outside Support Organizations

Outside support organizations include, but are not limited to, parent organizations, booster clubs, and any other support organization.

For purposes of this policy, outside support organizations are defined as any registered Florida non-profit entity, group, or other organization formed and operating for the purpose of supporting District programs. Outside support organizations shall obtain their own tax identification number and submit their W-9 and bylaws to the principal for review and approval.

The Board recognizes that individuals may wish to establish an outside support organization to promote and enhance the educational experiences of, as well as co-curricular and extra-curricular activities, for District students. However, in using the name of the District or any of its schools and in organizing a group whose identity derives from (a) school(s) of this District, the outside support organization must share responsibility with the Board for the welfare of the students who will benefit from the outside support organization's fund-raising activities. Therefore, any outside support organization desiring the use of the good name of the District, as well as any logos or other insignia or emblems associated with and/or used to identify the District, school(s), and/or school-sponsored programs and activities, must obtain the approval of the Principal as a prerequisite to organizing.

Representatives and members of approved outside support organizations shall in all circumstances be treated by District employees as interested friends of the schools and as supporters of public education in the School District.

~~Staff members are encouraged to join outside support organizations in their related area(s) of specialization or interest.~~

~~The Board relies upon approved organizations to operate in a manner consistent with public expectations for the schools and reserves the right to withdraw sponsorship from organizations which violate the bounds of community taste.~~

Booster Clubs/PTOs

~~With respect to booster clubs, faculty shall serve as liaisons to the booster club but may not serve as officers of the organization. Under no circumstances should a staff member, parent, or member of the community be unduly pressured, harassed, intimidated or coerced into membership in one organization or another. School employees and Board-approved school volunteers may not be directly compensated in any manner by outside support organizations.~~

~~Each volunteer organization shall work within the appropriate school setting in cooperation with the principal and staff and shall comply with policies.~~

~~Each group will submit its bylaws to the Principal for review and approval.~~

~~Each group shall submit its tentative goals and objectives along with its fund-raising plans for the school year to the Athletic Director/Principal for review. Should the goals and objectives or fund-raising plans change during the school year, the Athletic Director/Principal is to be advised before any final revisions are made. All activities must be approved by the Athletic Director/Principal.~~

~~Each group is required to send their financials to the Athletic Director/Principal on an annual basis.~~

Insurance

~~Outside support organizations shall indemnify and hold the Board harmless from and against any and all claims and causes of action whatsoever arising out of or related to outside support organization acts and omissions in carrying out their activities.~~

~~Outside support organizations shall purchase liability insurance (riders—self insured) to cover such indemnification and to protect the outside support organization and Board against claims for damage or injury resulting from any act or omission on the part of the outside support organization. The amount of insurance coverage shall not be less than \$1,000,000 and the outside support organization shall provide the Board with sufficient documentation demonstrating that the Board is named as an additional insured on the policy.~~

~~The Board may offer the opportunity for any authorized outside support organization to receive coverage under the District's liability insurance program to protect the entity against claims resulting from damage or injury resulting from any act or omission of the outside support organization. The outside support organization shall pay for such coverage.~~

Nondiscrimination

~~Outside support organizations shall allow participation by parents, District staff, and members of the community. All meetings should be communicated to the school and be open to the public. Outside support organizations shall not discriminate on the basis of race, color, national origin, sex (including sexual orientation or transgender identity), disability (including HIV, AIDS, or sickle cell trait), marital status, age (except as authorized by law), religion, military status, ancestry, or genetic information which are classes protected by State and/or Federal law (collectively "protected classes").~~

~~Persons shall not be excluded from participation in outside support organizations based upon the extent or level of their past participation.~~

Financial Requirements

~~By the end of each year, each outside support organization shall submit its participation requirements, dues, fees, tentative goals, and objectives and fund-raising plans for the next school year to the principal for review. Should an outside support organization propose a change to these submittals during the school year, the principal shall be advised before any final revisions are made. This information shall be made available on the school's website at the beginning of each school year.~~

~~School employees and Board-approved school volunteers may not be directly compensated in any manner by outside support organizations.~~

~~Outside support organizations shall permit the Board to review all financial books and documentation upon request, and shall conduct a financial audit upon request of the Board.~~

In addition, outside support organization must produce the following documents to the superintendent upon request:

- A. A determination letter from the Internal Revenue Service that verifies the organization is a tax-exempt organization in good standing as described in Section 501(c)(3) of the Internal Revenue Code (if applicable).
- B. A copy of the articles of incorporation or amended articles of incorporation on file with the Florida Department of State, Division of Corporations (if applicable).
- C. A copy of any filing with the Florida Department of State, Division of Corporations and the Florida Department of Agriculture and Consumer Services (if applicable).
- D. A copy of the outside support organization's bylaws and any amendments or any other governance documents.
- E. A current list of names, addresses, and titles of each officer. No employee of the District may be an officer of the booster organization in order for the organization to obtain Board recognition.
- F. A description of the projects or activities the outside support organization intends to undertake during the ensuing school year and the objective and goals of such projects or activities.
- G. The outside support organization's balance sheet together with an accounting of the outside support organization's income and expenses for the preceding calendar year.
- H. Copies of State and Federal tax reports for the most recent year, as well as copies of any audit reports.

The activities of outside support organizations shall not involve the use of public funds and the District shall not assume responsibility for any purchases made on behalf of any outside support organization governed by this policy. The School District tax identification number shall not be used for outside support organization purchases.

Fund-Raising

The time, date, purpose, location, and conduct of all fund-raisers shall have prior approval of the administration. Outside support organizations are encouraged to communicate their preferred activity dates to the administration as soon as possible as consideration for dates and facilities will be given on a first-come, first-served basis.

Proceeds from outside support organizations fund-raisers shall not be commingled with a student activity or other Board accounts. Board employees who commingle such proceeds with a student activity or other Board account shall be subject to discipline.

Donations from outside support organizations must be made in accordance with Policy 7230 and any accompanying procedures. Donations shall become the property of the Board and used in a manner determined by the Board, in accordance with its policies, procedures, and Florida law.

Outside support organizations shall comply with Board Policy 6605 on crowdfunding and accompanying administrative procedure.

For any fund-raisers by student clubs and organizations, parent groups, or outside support organizations that involves the sale to students of food items and/or beverages that will be consumed on campus, the food and/or beverages items to be sold shall comply with the current USDA *Nutrition Standards for the National School Lunch and School Breakfast Programs*, the USDA *Smart Snacks in Schools* regulations, F.A.C. 5P 1.003, and applicable State law, unless the Principal grants an exception to this requirement pursuant to F.A.C. 5P 1.003. If approved, fund-raisers that involve the sale of food items or beverages to students on campus must be consistent with regulations established in Policy 8550, *Competitive Foods*, whether those food items and beverages are compliant with, or an exception to, the current USDA Dietary Guidelines for Americans and the USDA Smart Snacks in Schools regulations.

If an exception is granted to the requirement that food items and beverages available for sale to students on campus between one (1) hour after the last lunch period and thirty (30) minutes after the end of the school day are compliant with the current USDA Dietary Guidelines for Americans and the USDA Smart Snacks in Schools regulations, the Principal shall also comply with all requirements set forth in F.A.C. 5P 1.003, including the maintenance of required records.

Other Rules and Procedures

The following additional rules and procedures shall govern the working relationships between the Board, administration, and any approved outside support organization. The Board may revoke formal recognition of any support group that fails to comply with these rules:

- A. The Board relies upon approved outside support organizations to operate in a manner consistent with public expectations for the schools and reserves the right to withdraw sponsorship from any outside support organization that violates the bounds of community taste.
- B. In addition to parents, membership should be made available to District staff and members of the community.
- C. Outside support organizations shall work in cooperation with the principal and other staff members and shall abide by the policies of the Board. It shall be the responsibility of each outside support organization to monitor its activities to assure compliance with Board policy.
- D. Outside support organizations are encouraged to set goals that are consistent with those of the particular programs, activities or sports being supported as articulated by the coach/advisor and/or athletic director of such program, activity or sport, to avoid duplication of effort and to maximize the benefit to the organization or group.
- E. Outside support organizations must abide by the policies and procedures established for the use of District facilities and grounds. Projects that require any modification or alteration to District property must be pre-approved by the Superintendent.

Effective 8/27/25

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