



Student Fees for Band and Show Choir

	Option #1 School Account	Option #2 501(c)3 Organization
Choose one option for handling Student Fees	<ul style="list-style-type: none"> Student Fees deposited to the School Extracurricular Account (ECA). 	<ul style="list-style-type: none"> Student Fees deposited to the Booster Club account.
Parent Donations	<ul style="list-style-type: none"> Parent donations to the program may be deposited to the ECA. 	<ul style="list-style-type: none"> Booster Club can encourage parents to: <ol style="list-style-type: none"> Make a voluntary fair share donation of an established amount. Sign up to volunteer for concessions or club events (fundraising) to keep fees lower for all students.
Fundraisers	<ul style="list-style-type: none"> Students may receive credit on fees owed from fundraiser efforts. Prior to the fundraiser, the allowed credits from the fundraiser must be documented. (Example: A \$20 credit will be given for sales of \$100 to \$149. A \$30 credit will be given for sales of \$150 to \$199. A \$40 credit will be given for sales \$200 and over.) The Director or designated parent volunteer will be responsible to track the individual student sales and account credits. The fundraiser deposits must be made to the ECA if students are to receive credits. 	<ul style="list-style-type: none"> Students <u>may not</u> receive credit on fees owed from fundraiser efforts. Why - The practice is not allowed for 501(c)3 organizations. Fundraising must be for the benefit of all and not individual members. Status may be revoked by the Federal government for non-compliance. Clubs may offer prizes (donated or purchased) to the top sellers of fundraiser items. Fundraisers for the benefit of all may be deposited to the Booster Club account.

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Concessions/Events	<ul style="list-style-type: none"> • Students may receive credit on fees owed from a parent volunteering for concessions or events. • At the beginning of the school year, the allowed credit must be documented. (Example: Parents who volunteer for 1-3 events will receive a \$40 credit on the student's account. Parents who volunteer for 4-6 events will receive an \$80 credit on the student's account.) • The Director or designated parent volunteer will be responsible to track the parent volunteers and the credits to student accounts. • Parents may not work by the hour and receive credit to the student's account. <i>Why - IRS requires that parents get a 1099 for the value of any work provided.</i> • Concessions or event proceeds must be deposited to the ECA if credits will be given to student accounts. 	<ul style="list-style-type: none"> • Students <u>may not</u> receive credit on fees owed from a parent volunteering for concessions or events. <i>Why - The practice is not allowed for 501(c)3 organizations. The organization members must not personally benefit from the organization's activities. Status may be revoked by the Federal government for non-compliance.</i> • Concessions or event proceeds may be deposited to the Booster Club account if for the benefit of all.