



Worthington Kilbourne High School

Band Boosters

1499 Hard Road
Columbus, Ohio 43235
www.kilbournebands.org

July 12, 2010

Dear Band Families,

RE: Student Activity Accounts

Like many other school support organizations, the Band Boosters have been advised to discontinue the practice of offering student activity accounts. The IRS has ruled that it is not legal for tax-exempt organizations to tie grants or benefits to persons based on individual fundraising efforts. The IRS has actively pursued and fined school booster organizations and has threatened to withdraw their tax-exempt statuses. They have also warned that individual families who benefit from student accounts could be subject to fines. (See the band website for links to IRS publications and news articles concerning this issue.)

After painful deliberation, a majority of the Executive Board voted to protect the band program and our families by ending the student activity accounts program. Beginning July 1, no new fundraising deposits have been made to student accounts. Families have until **October 29, 2010** to request funds from their student accounts to pay for approved band-related expenses. If you have an active student account, a statement and a Withdrawal Request Form are enclosed. After October 29, unclaimed student account funds will be transferred to the Band Boosters' General Fund.

As a small gesture to make this transition easier for you, if your student has accumulated at least \$25 in their student activity account, you will not be asked to write a check for this year's Curricular Uniform Fee. The \$25 fee will automatically be withdrawn from your student's account. You will not be required to submit a Withdrawal Request Form to pay this fee.

The Board is very sorry for this inconvenience and shares your frustration and disappointment. We firmly believe that this decision will not significantly impact the Boosters' total fundraising effort. Our major fundraisers have always fed into the General Fund to reduce program expenses equally for everyone, while only a fraction of Booster earnings has fed into individual student accounts. We are confident that friends and families will continue their financial support of the band program. Fundraising earnings will continue to be carefully managed with the goal of reducing band expenses for every student.

The Board also wants to assure you that the Donna Johnston Assistance Fund is a permanent Band Booster fund and is unaffected by this decision. The DJ Fund will continue to assist eligible band students with the expenses associated with participation in the band program. Eligibility is based on demonstration of financial need. Information on the DJ Fund can be found on the band website.

If you have any questions or concerns during this transition, please feel free to contact the members of the Executive Board. Contact information can be found on the band website at www.kilbournebands.org.

Sincerely,

The Executive Board
of the
Worthington Kilbourne Band Boosters