



Richard Myhre  
Superintendent

Edward Hand  
District I

Angela Nichols  
District II

# WAKULLA COUNTY SCHOOL BOARD

69 ARRAN ROAD  
POST OFFICE BOX 100  
CRAWFORDVILLE, FLORIDA 32326  
TELEPHONE: (850)926-0065  
FAX: (850) 926-0123



Cale Langston  
District III

Joshua Brown  
District IV

Laura Lawhon  
District V

## Improved Transparency and Budgeting for Extracurriculars and Internal Accounts

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Parents, Guardians, and Community Members,

Around this time last year, Superintendents across the state began the conversation on the proposal of fees to non-enrolled students (homeschool, PEP scholarship, private school) who wished to participate in extracurriculars at a school they did not attend. The rationale was simple, schools are funded based on actual student enrollment, and when a student chooses a different enrollment option, the school does not receive any funding. This means only the enrolled students are supporting the financial obligations of the extracurricular program in question. My concern for Wakulla County Schools was that we did not have an accurate assessment of what the true annual operating cost of each extracurricular would be, and my direction was to use the 2025-2026 school year to conduct a thorough accounting of revenues and expenditures to better budget for the following year and to assess a proper level of participation fee where necessary.

Additionally, there were unanswered questions about how much do we spend on each program, and how much should we spend? Well, if we cannot properly account for all generated funds because some are kept elsewhere then how do I recommend a budget to the school board to support various programs at the necessary level? How do we continue to ask parents and businesses to pay team fees, or ask for donations, if the true account balance, costs, and needs are unknown? And of course, what fee do we propose and approve to charge to non-enrolled students?

The answers to all these questions begin with full and complete transparency. Through consistent accounting practices everyone will know the financial situation of each sport/club, and we will all be better able to provide additional support when needed. Uniforms, equipment, and travel expenses are all vital to successful programs and we all want every program to excel; transparency is required for that success.

Through this exercise, a few variances were uncovered which made ascertaining the true costs of operation difficult, if not impossible. Namely, some clubs/sports had been interpreting “booster clubs” as a place to deposit funds which, per the FLDOE requirements in the *Financial and Program Cost Accounting and Reporting for Florida Schools Manual* and WCSB Policies, should have been properly deposited into the school internal account for that club/sport. Once uncovered, I directed schools and staff to eliminate these practices and adhere to state laws and WCSB Policies to which all schools and staff have made necessary steps to complete.

The legal requirements are clear, all funds generated on school campuses to support individual sports/clubs are to be properly receipted and deposited into the school’s internal account where records are maintained of the

expenditures from those accounts. It doesn't take an extensive google search in the news to see the public outcry for transparency, nor the numerous instances of fraud across the state.

While I have not uncovered, nor am I accusing anyone one of impropriety, I will not turn a blind eye to a continued practice that is not aligned to law or policy and puts our organization at potential risk. Allowing individuals to not publicly account for, in some cases, tens of thousands of dollars, where there is no public oversight of the expenditures is problematic to say the least. One must wonder why some would be so critical of the elimination of this practice if the proper receipting and accountability of the funds still supports the student athletes at the same financial level.

Furthermore, recent legislation will require Florida school districts to adapt to numerous changes. "Booster clubs" will now be able to provide compensation to coaches through the School Board, however, the *Financial and Program Cost Accounting and Reporting for Florida Schools Manual* does not allow for the payment of staff from internal accounts. Once again, intentionally diverting funds which are to be receipted into an internal account into an external account, of any type or name, and using them for an improper purpose is impermissible.

Also, as NIL payments become more prevalent to student athletes, the requirements for these payments to come from entities not connected to schools are going to be closely monitored as well. The diversion of funds expected to be accounted as school internal funds, to an external source, which then provides an impermissible benefit places the entire program at risk. I cannot allow our student-athletes to have their program placed on probation due to the potential improper accounting practices such a system would create.

Wakulla County Schools are beyond fortunate to have such amazing parents and business partners. Without their support we would not have the amazing schools we have at all levels, and I see a continued future for "booster clubs" in the support of both on campus activities and off campus events. By no means, have I directed any "booster club" to close completely. Certainly, we recognize the philanthropy which exists locally and the many great people who simply donate to our programs, and it is my belief that they too would want to be assured their contributions are properly managed.

To be clear, these issues were not widespread, and the overwhelming majority of programs are not impacted. For the average student, parent, spectator, and business partner changes may not even be noticeable. Tickets will still be sold, concession stands will still be open, reserved seating and parking will still be available, and business advertisements will be sold. Where necessary team/activity fees will still be assessed. All that changes are each transaction will now be publicly managed in each club's/sport's internal account, and the expenditures will be assured to only go towards eligible activities which support the students in that program.

Thank you for your continued partnership as we build even better programs for all our students,



Richard Myhre  
Superintendent of Schools