# OCEAN SPRINGS SCHOOL DISTRICT

**Booster Club and PTO Handbook**
**2025-2026**

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# Role of Booster Clubs and PTOs in OSSD

Ocean Springs School District recognizes that Booster Clubs and Parent Teacher Organizations (PTO) are essential components of successful athletic teams and academic programs as they provide necessary financial support to our teams and programs. The main purpose of the Booster Club/PTO is to provide additional resources for the athletic teams and academic programs to have an enhanced athletic or educational experience. This may include additional supplies and equipment, travel to appropriate events, entrance fees for events, or end of the year award ceremonies. To avoid scheduling conflicts, please clear all dates for year-end ceremonies with the Athletic Director and/or Principal. Each group should work closely with the head coach or sponsor to ensure activities of the group align with goals and objectives of the program.

Although PTO and Booster Clubs are recognized by the State of MS and the IRS as individual organizations, their activities impact the district and the public's perception of the district; therefore, OSSD has the authority to regulate these organizations.

Booster Clubs/PTOs should limit their role to lending financial support of the school or program. Officers of booster clubs are not coaches, sponsors, or teachers and shall not direct, schedule, or administer the team or program. The head coach or sponsor is responsible for communicating their goals with the Booster Club/PTO in order to form a collaborative effort for the good of the students and the program. Financial support should focus on those goals, as does the district's budgets. The primary focus of fundraising should not be to purchase personal items for individual students. All money raised by the Booster Club/PTO shall be spent under the guidance of the head coach or sponsor. Booster Club/PTO members should not spend money without the approval of the head coach or sponsor and the approval of the entire voting membership. Members should not work independently to raise money for items not authorized by the head coach or sponsor.

Booster Clubs/PTOs shall organize and function consistent with the District's Mission and Vision and must follow all OSSD BOT policies.

Booster Clubs and PTOs shall:

- Be voluntary and provide unified support for students and athletes.
- Submit the names, phone numbers, and email addresses for all current officers to the Business Office by August 15th.
- Provide a copy of bylaws to the Business Office annually.
- Obtain and maintain an active Employer Identification Number (EIN).
- Register/renew annually with the MS Secretary of State as a charitable organization.
- Encourage involvement by all parents of participating students and athletes.
- Use district facilities only with prior approval of the Business Office.
- Obtain approval of the Business Office and have the approved fundraiser form in hand prior to beginning any fundraising activities.
- Submit fundraiser post activity information within five (5) business days of completion of the fundraising activity.
- Follow the OSSD Style Guide when using the OSSD logos.
- Provide quarterly financial reports to the Business Office by June 15th, October 15th, January 15th, and April 15th.

District Booster Clubs and PTOs shall NOT:

- Be involved in decision or policy making activities for student groups.
- Direct, contract, supplement or in any way compensate a contractor, clinician, accompanist, or paraprofessional for work performed for the student group without prior approval from the sponsor or coach, administrator, and/or Central Office administration.
- Sign contracts using the district's name.
- Use the district's tax identification number as the PTO or Booster Club identification number.
- Give cash to any school employee to use at his or her discretion.
- Attempt to influence the sponsor, administrator, or coach's decisions concerning matters which are duties assigned to these district personnel, including but not limited to trips, staffing, and schedules.

**OSSD reserves the right to dissolve and revoke all privileges of any Booster Club or PTO that is not functioning in a way consistent with OSSD policies and procedures.**

## Bylaws

All Booster Clubs and PTOs that operate to support OSSD extracurricular activities must have bylaws.

***What are Bylaws?***

Booster Club and PTO's bylaws provide the rules for how the organization operates, including how often meetings are held and how voting is conducted. The bylaws should contain the details of the rules of membership. **Bylaws must address the organization's fiscal year, organizational structure, and the methods used to elect officers.**

Bylaws should be used to provide consistency when there is a new Head Coach/Sponsor and when new officers are elected.

***Bylaws must:***

- Be on file in the OSSD Business Office
- Address the organizational structure
- Address the method used to elect officers
- Contain the rules of membership
- Include how meetings will be publicized and conducted
- Address the organization's fiscal year
- Not allow one person to hold multiple offices
- Address the dissolution of a Booster Club/PTO

***Election of Officers:***

- Only active members in good standing shall be permitted to hold office or vote upon any matter of the business of the organization.
- No officer shall be permitted to hold more than one office at the same time.

At a minimum, the Booster Club/PTO shall elect the following officers on an annual basis. Each officer must receive a copy of the OSSD Booster Club and PTO Handbook and return the required acceptance form to the OSSD Business Office by August 15th.

*President:*

The major duties of the president include, but are not limited to:

- Leads all meetings
- Regularly meet with the sponsor or coach regarding Booster/PTO activities
- Meet with the treasurer of the Booster Club/PTO at least monthly to review financial information including bank statements, financial reports, and budgets
- Review and sign the quarterly financial report for submission to OSSD Business Office

*Vice-President:*

The major duties of the vice-president include, but are not limited to:

- Leads meetings in the absence of the president
- Perform administrative functions delegated by the president

*Secretary:*

The major duties of the secretary include, but are not limited to:

- Ensure accurate records are maintained including but not limited to bylaws and meeting minutes
- Maintain records of current membership
- Records all business transacted at each meeting
- Maintain records of attendance of members at meetings and events
- Submit annual Booster Club Information Sheet to the OSSD Business Office by August 15th

*Treasurer:*

The major duties of the treasurer include, but are not limited to:

- Maintain financial reports including bank statements, bank reconciliations, and budget reports
- Submit financial reports to the OSSD Business Office quarterly
- Provide a finance report at Booster Club/PTO meetings
- Maintain accurate and detailed account of all monies received and all expenditures
- Reconcile all bank statements within 5 business days and resolve any discrepancies with the bank immediately
- File annual renewal with the MS Secretary of State to maintain status as a charitable organization
- File annual returns, if required, with the IRS

## ***Standards for Meetings:***

Notice of all meetings should be provided to the membership at least 72 hours in advance. The Booster Club/PTO sponsor must be present for all meetings. Action taken at meetings must be documented in the minutes and is subject to review and possible revocation by the sponsor and/or OSSD administration.

***Transfer of Records:***
Bylaws should address which officer(s) are responsible for records and the transfer of the records when new members are elected or appointed as officers. At a minimum the following should be passed to the incoming officers:

- Current bylaws
- Confirmation of registration with the MS Secretary of State
- IRS determination letter or EIN letter
- Banking information
- Prior year(s) meeting minutes (recommend 5 years)
- Prior year(s) financial statements and bank statements (recommend 5 years)

***Rules for Dissolution:***
Dissolution of a Booster Club/PTO should be addressed in the group's bylaws.

If a Booster Club/PTO determines that it is in the best interest to dissolve the group, they must first determine how any remaining funds and assets will be distributed or used. It is important that the excess funds and assets be distributed for the original purpose of the organization (i.e. choir booster funds could be donated to the school for the choir program).

## Finance

***Registration with MS Secretary of State:***
All Booster Clubs/PTOs must be registered with the MS Secretary of State as a Charitable Organization. Registration may be completed online ***www.sos.ms.gov***.

Registration with the Secretary of State may require annual renewal.

OSSD will periodically review the MS Secretary of State database and reserves the right to shutdown any Booster Club/PTO that has not completed the required registration.

***Banking Information:***
The Booster Club/PTO must have an Employer Identification Number (EIN) to open a bank account.

*How to obtain an Employer Identification Number (EIN):*
The IRS requires all organizations (entities) that conduct business to have their own Employer Identification Number (EIN). The EIN is obtained with the SS-4 Form from the IRS. A member's social security number should not be used as the organization's EIN for banking or other business purposes. Booster Clubs are not allowed to use the District's EIN.

- Obtain and complete IRS Form SS-4.
- The recommended fiscal year end for the Booster Club/PTO is June 30.
- There is no application fee required when filing Form SS-4.
- When a number is assigned to the Booster Club/PTO by the IRS, ensure that the paperwork is maintained in a permanent file from year to year.

- This EIN will be the number used to establish a bank account for the Booster Club/PTO.

Note: You can apply for an EIN number on the Internal Revenue Service website: ***http://www.irs.gov/***. Enter "employer identification number" in the search. You will be provided a link to the PDF form and a link to the online application. The process for the online application is very easy. The EIN letter will be provided immediately upon completion of the online application.

The Booster Club/PTO's full name must be on the bank account. Checks for the Booster Club/PTO account shall not use only the district or school name as this might imply that the school or the district is responsible for obligations entered into by the organization.

Employees of OSSD may not be a signer on any Booster Club/PTO account. Sponsors and coaches should not have a debit card issued to them on behalf of a Booster Club/PTO. Employees of OSSD shall not access or own a Booster Club/PTO's Venmo, CashApp, PayPal or any other money transfer platforms.

It is recommended that two officers be required to sign for all expenditures.
All funds received by a Booster Club/PTO must be deposited at least weekly.

Any Booster Club/PTO funds deposited to an OSSD bank account (i.e. donations to a school or athletics) become public funds once deposited and must follow all purchasing laws, policies, and procedures.

## ***Tax Information:***

Booster Clubs/PTOs are considered non-profit organizations and are not required to obtain tax-exempt status; however, the following information regarding 501(c)(3) status is provided as a brief overview. The information provided in this document is not intended to be all-inclusive. The OSSD does not provide tax advice and strongly encourages Booster/PTOs to seek advice from a tax professional regarding tax reporting and filing requirements.

*How to obtain tax-exempt status 501(c)( 3):*

The following information is provided for groups that are seeking nonprofit tax exempt status; however, Booster Clubs/PTOs are not required to become a 501(c)(3).

Formation of a non-profit corporation does not necessarily entitle the organization to exemption from federal taxes. In order to be exempt from federal taxes, The Booster Club/PTO must apply for this status on Form 1023-Application for Recognition of Exemption under Section 501(c)(3). These documents are available on the Internal Revenue Service website: ***http://www.irs.gov/***.

The application must be accompanied by Form 8718, User Fee for Exempt Organization Determination Letter Request, which provides a user fee to be paid to the Internal Revenue Service. Depending on the anticipated annual gross receipts, the fee is either $150.00 or $500.00. Upon acceptance of the organization's exempt status by the Internal Revenue Service, a determination letter will be received as evidence of approval. The letter should be kept in a safe, permanent place as it will be used time and again to prove the organization's exempt status.

Please provide a copy of your determination letter to the OSSD Business Office.

Note: Instructions for completing these forms and copies of the forms can be found on the Internal Revenue Service website: ***http://www.irs.gov/*** under forms and publications. The IRS main number is 1-800-829-1040, and the Tax-Exempt section is 1-877-829-5500.

*Annual Tax Filing Requirements for 501(c)(3) Organizations:*
Every Booster Club/PTO exempt from federal income tax under section 501(a) is required to either file an annual Form 990 Return of Organization Exempt from Income Tax, Form **990-N Electronic Notice (e-Postcard) for Tax-Exempt Organizations Not Required To File Form 990** or **990-EZ** or **Form 990-EZ, Short Form Return of Organization Exempt From Income Tax**. The return is due by the 15th day of the 5th month after the close of the organization's tax year or fiscal year. According to the IRS, small tax-exempt organizations, such as small booster clubs, are required to file an annual electronic notice Form 990-N (e-Postcard). The e-Postcard is required to be filed on-line. The e-Postcard is due every year by the 15th day of the 5th month after the close of the organization's tax year. A booster club cannot file the e-Postcard until after its tax year ends. Whether or not a booster club has filed for exemption status with the IRS, it should still file the appropriate 990 form as required by exempt organizations. IRS regulations affect not-for-profit organizations and their requirements for financial reporting.

**It is the responsibility of the Booster Club/PTO officers to ensure compliance with all applicable regulations of the IRS including but not limited to annual tax return filing requirements, 1099 requirements, and tax payments.**

## ***Cash Receipt Procedures:***
All money received by a Booster Club/PTO for fees, dues, fundraising, etc. must be deposited to the organization's bank account. All funds must be supported by some type of record documenting the source and amount of the funds. The documentation must be readily available when requested by OSSD or any member of the Booster Club/PTO.

It is recommended that deposits be made daily; however, if the daily receipts are less than $250.00, deposits shall be made within one week regardless of the combined amount.

The following guidelines should be followed for all deposits to ensure integrity of the financial reporting:
- At least two Booster Club/PTO officers or members should be present and independently count all currency, coins, and checks being deposited.
- Both officers or members should sign the supporting documentation for the deposit verifying the amount.

### ***Bank Reconciliation:***
Upon receipt of the monthly bank statement, the balance indicated on the statement shall be reconciled to the bank account balance in the general ledger as of the last day of the month. The reconciliation should be completed within thirty (30) days of the date of the bank statement.

Items needed for reconciliation:
- Prior month's bank reconciliation
- Bank statement
- Check register and/or cash disbursement journal
- Cash receipts journal
- General ledger

### ***Financial Reporting to the Membership:***
All members of the Booster Club/PTO should be provided with a financial statement and bank reconciliation at each meeting. The financial statement should provide a comparison of budget versus actual expenditures and receipts. Members shall be permitted to review the details of cash receipts and disbursements upon request.

The Booster/PTO president and treasurer shall meet monthly to review the reconciled bank statement and documentation for all activity that occurred in the prior month.

### ***Financial Reporting to the District:***
Quarterly financial reports must be submitted to the Business Office by October 15$^{th}$, January 15$^{th}$, April 15$^{th}$, and July 15$^{th}$ and must include the Quarterly Reporting Form. If there is a quarter in which the Booster Club/PTO has no financial activity, the form with corresponding bank statements must be submitted verifying that there was no activity during the quarter. The Quarterly Reporting Form must be reviewed and signed by the president and the treasurer of the Booster Club/PTO.

The financial report must include the following information:
- List of deposits – including a detailed explanation of how the money was received (dues, sales, concession money, fundraisers, etc.)
- List of expenses – including a detailed explanation of what was purchased (supplies, equipment, travel, trophies, etc.)
- Copy of the reconciled bank statement-balance corresponding to the financial report
- Venmo/Cashapp/Paypal report with details for payments and receipts
- Any other detailed explanation of activity that may be pertinent

The OSSD Business Office is available to help any Booster Club/PTO with setting up their financial report; however, the sole responsibility for documenting transactions and maintaining proper registration with the state and IRS remains with the Booster Club/PTO officers. Useful websites include ***www.ptotoday.com***, ***www.pta.org***, and ***www.boosterclubs.org***.

### ***Insurance:***
It is recommended that Booster Clubs/PTOs obtain fiduciary insurance coverage which provides a layer of protection in the event funds are misappropriated by a volunteer.

***Ways to Protect Against Embezzlement:***

- Money should never be kept at a treasurer's home.
- Two people should always count the money, and both should sign the receipt verifying the amount.
- Two signatures should be required on all checks.
- Have a member who does not have check signing authority review the bank statement monthly before giving it to the treasurer. This person is looking for red flags including: checks showing up in non-sequential order, checks made out to cash, cash withdrawals, checks written out to non- approved vendors, checks written for non-approved expenses, and checks written out to individuals.
- Never sign a blank check or a check made out to "cash."
- Money should be deposited into the organization's bank account daily, even if a project is ongoing.
- All bills must be paid by check, never cash.
- Conduct an annual audit of the books.

***Financial Review:***

The Ocean Spring School District Business Office will periodically conduct an audit of the Booster Club/PTO's financial practices. This review is intended to ensure that appropriate financial policies are in place and that each organization is following these policies. When audited, the OSSD Business Office will use the ***Booster Club/PTO Audit Checklist*** to review financial records of the selected Booster Club/PTO.

## Fundraisers and Facility Use

It is the policy of OSSD that funds received from Booster Club/PTO fundraising activities shall be used to benefit the associated students and/or school in a manner that is consistent with the mission and vision of OSSD. OSSD policy ***JK - Fundraising-Students*** provides additional information regarding fundraising.

Fundraising projects for Booster Clubs/PTOs shall be:

- For the educational benefit of the students
- Coordinated through the sponsor/coach
- For the specific project identified on the "Fundraiser Request Form"

***Fundraiser Request Process:***

Booster Clubs/PTOs must submit a "Fundraiser Request Form" and must receive approval from the school/department administrator and the Business Office prior to beginning the fundraiser. Fundraisers will not be approved for organizations who are delinquent on reporting requirements until all required reports are submitted and reviewed. **The Fundraiser Request Form must list a Booster Club/PTO member as the contact person.**

Fundraiser requests must be submitted to the school or department for initial approval. Once the school or department approves the request, it will be forwarded to the Business Office. **Fundraiser requests must allow 7 days (14 days when facility use is involved) for Business Office review and approval.**

The Booster Club/PTO members should collect and deposit all money from fundraisers. Money collected for fundraisers should not be handled by the coaches or sponsors.

Booster Clubs/PTOs are required to complete the "Post Activity" section of the "Fundraiser Request Form" and submit the completed form to the Business Office within 5 business days after the fundraiser ends.

Failure to get approval for fundraisers as outlined will result in the cancellation of the fundraiser. Multiple infractions could result in OSSD dissolving the Booster Club/PTO.

### ***Fundraisers on School Property:***

"Fundraiser Request Forms" submitted for fundraisers conducted on school property must include the four page "Facility Use" packet. Facility use paperwork is used to ensure that all necessary employees of OSSD (i.e. Police Department, Maintenance, Administrator, etc) are aware that an event will take place on campus and that any equipment or technical assistance necessary requested for the event is able to be provided.

A 10% fee will be charged for all Booster Club fundraising events occurring on OSSD property. These funds are deposited in the OSSD bank account to the activity or club fund for the organization's use. Use of these funds require approval by the sponsor and administrator and must follow MS purchasing laws and OSSD policies and procedures..

An insurance certificate naming the OSSD as certificate holder will be required for any outside entity that a PTO/Booster Club brings on OSSD property for services or fundraising activities.

### ***Security at PTO/Booster Events:***

OSSD requires OSSD SRO(s) at all events occurring on OSSD property. The Booster Club/PTO will be required to pay the fee to the officer on duty. Events in conjunction with a school or district sponsored event (i.e. spaghetti dinner in conjunction with bookfair, or community pep rally in conjunction with meet the team) or events that occur during the regular school day (i.e. Boosterthon) will have security provided at no additional cost to the Booster Club/PTO.

### ***Dues/Participation Fees:***

Booster Clubs/PTOs dues and or fees are considered fundraisers and must follow the process for fundraiser approval. A student/athlete may not be denied participation for nonpayment of dues/participation fees. Parents must receive notification on what the funds will be used for.

If participation requires the purchase/payment for specific items, the associated cost must be detailed and provided in writing to all parents whose student(s) attends **try-outs**. The parent(s) must sign an acknowledgement **prior** to their student's try-out.

### ***Sponsorships and Advertising:***

OSSD and OSSD-affiliated organizations, including Booster Clubs/PTOs, have certain restrictions for advertising that apply when advertising at district facilities, in printed material, and on social media. A full list of guidelines can be found in OSSD BOT Policies ***KJ - Advertising in Schools***, and ***ACC - Trademark***.

***Operating Concessions:***

Facilities should be in a presentable and usable state prior to an organization's use. Deficiencies should be reported to the building administrator immediately so they may address and rectify the issue. Organizations that are approved to operate a concession stand are responsible for ensuring the entire facility is cleaned and all trash is removed after the event. Failure to do so will result in denial of future requests to operate concessions.

*Coca-Cola Agreement:*

All fundraising efforts that include beverage sales must be Coca-Cola branded beverages. Coca-Cola offers truckload sale fundraisers, rebates on purchases, use of event trailers, and delivery for large concession orders. For more information please contact the Coca-Cola United representative for OSSD:

Deanna Turner
Business Development Manager
Coca-Cola Bottling Co.
Cell: 228-365-1488
Office: 228-875-5486
Customer Service: 844-824-2653
***deannaturner@ccbcu.com***

***Raffles and Split the Pot:***

MS Code 97-33-51 allows for raffles "wherein a ticket is sold and a prize is offered when such raffle is being held by and for the benefit of any nonprofit civic, educational, wildlife conservation, or religious organization with all proceeds going to said organization."

Based on this code section, OSSD permits the use of raffles for fundraising if the raffle is for predetermined prizes which are used in advertising the raffle. Pre Numbered raffle tickets must be used and a reconciliation of tickets sold and money deposited must be included with the "Post Activity Report".

Split the Pot type raffles are prohibited as a type of fundraiser.

***Event Admission and Ticket Sales:***

The Office of the State Auditor requires the use of pre-numbered tickets and a reconciliation of ticket sales for all events hosted by Booster Clubs/PTOs in which admission is charged and more than $100 will be collected. A ticket reconciliation sheet must be completed each time revenue from ticket sales is deposited. All ticket reconciliation sheets must be included with the submission of the Fundraiser Post Activity portion of the Fundraiser Form.

***Donations:***

Any donation for direct operating expenses may be submitted to the Athletic Department with a donation form. Examples of direct operating expenses include but are not limited to charter travel, uniforms, and equipment. OSSD will use the funds donated to purchase the agreed upon items.

***Food Fundraisers:***
Food and/or drinks sold during school hours must comply with the healthy snacks guidelines. "Fundraiser Requests Forms" submitted for approval to sell food and/or drinks during the school day require a printout from the Alliance Product Calculator website: ***https://foodplanner.healthiergeneration.org/calculator/*** indicating that the items to be sold meet the requirements as an attachment to the form.

## District Property

***Building and Grounds Modifications:***
Booster Clubs/PTOs may not make modifications to OSSD property without formal approval of the OSSD BOT. Requests to modify district property must be submitted in writing to the Principal or Athletic Director. Upon approval by the administrator, the request will be submitted to the Director of Operations. The Director of Operations will ensure that the request can be supported by required departments, such as the Technology Department and the Operations Department. Once all department level approvals are received, the Director of Operations will prepare the request to be presented to the BOT for approval at the next regularly scheduled meeting.

***Equipment Disposal:***
Booster Clubs/PTOs should not throw away any equipment without contacting the school or department fixed asset clerk to ensure the required documentation has been submitted and approved prior to equipment being removed from OSSD property.

***Purchase of Equipment:***
Equipment purchases made by Booster Clubs/PTOs must be approved by the sponsor and administrator prior to the purchase being made. The sponsor and administrator are responsible for ensuring that the equipment being purchased by Booster Clubs/PTO aligns with the district's goals and objectives, and verifying that the equipment is compatible with existing electrical systems, technology systems, etc. Equipment purchased by a Booster Club/PTO must be donated to the district in order to be added to the district's network, insurance coverage, and maintained by the district.

## District Style Guide, Uniforms, and Logo Use

***Purchase of Uniforms:***
All uniforms purchased for OSSD student activities must be approved in advance by the administrator over the group (i.e. Athletic Director, Principal, etc) regardless of the funding source of the purchase.

***BSN Agreement:***
The OSSD is an Under Armour (UA) district. All branded athletic uniforms and apparel must be UA and must be purchased through BSN unless prior approval to purchase through a separate vendor is received from the Athletic Director.  BSN offers UA team apparel and stock uniforms at 35% off retail price, UA team footwear at 30% off retail price, and BSN products at 10% off catalog price.

*<u>My Team Shop:</u>*
*Each varsity team must set-up a My Team Shop through BSN for all required player purchases. Products will be offered at 20-25% off retail prices. All other teams are encouraged to use My Team Shop for player purchases.*

*<u>Fan Store Fundraisers:</u>*
All fan store type fundraisers must utilize BSN or Fan Cloth.

Each Booster Club/PTO must have their own BSN account. The OSSD account may not be utilized to get quotes or make purchases by Booster Clubs/PTOs,

Contact the Athletic Director for additional information regarding BSN and UA.

***<u>OSSD Logo:</u>***
All Booster Clubs/PTOs that are in good standing with the OSSD may use the OSSD logo free of charge, but must follow the branding guidelines listed in the ***OSSD Athletics Brand Guide***. Continued misuse of the district's logo could result in denial of future fundraisers.

Please contact OSSD Communications Department with any questions about the OSSD Athletics Brand Guide.

# SAMPLE FORMS

*All forms are available on the OSSD website*

OCEAN SPRINGS SCHOOL DISTRICT
BUSINESS OFFICE

2300 Government Street
Ocean Springs, MS 39564
Phone: (228) 875-8239
Mary T. Gill
*Chief Financial Officer*

# OSSD Booster Club/PTO Guidelines Acknowledgement

**As incoming ______________________________ of ______________________, I have read the Ocean Springs School District Booster Club and PTO Guidelines. I understand the procedures outlined in this document and will adhere to its instructions.I understand that the manual may be accessed from the OSSD website at my convenience as needed and printed copies are available upon request. At any time should I have questions regarding procedures or information outlined in this document, I will contact the Business Office for further instructions.**

| _____________________________ | _________________________________ | ___________ |
| --- | --- | --- |
| **Print Name** | **Signature** | **Date** |

OCEAN SPRINGS SCHOOL DISTRICT
BUSINESS OFFICE

2300 Government Street
Ocean Springs, MS 39564
Phone: (228) 875-8239
Mary T. Gill
*Chief Financial Officer*

# OSSD Booster Club/PTO Information Sheet

1. Official Booster Club/PTO Name: ______________________________________________
2. Employer Identification Number (EIN): ________________________________________
3. Official Mailing Address:

    PO Box/Street: ________________________________________________________

    ________________________________________________________

    City, State, Zip Code: ________________________________________________________

4. Current Booster Club/PTO Officers for the ______________ school year.

| | |
|---|---|
| **Office Held:** | |
| **Name:** | |
| **Phone Number:** | |
| **E-Mail Address:** | |
| **Signer on Bank Account:** | ______Yes ______No |

| | |
|---|---|
| **Office Held:** | |
| **Name:** | |
| **Phone Number:** | |
| **E-Mail Address:** | |
| **Signer on Bank Account:** | ______Yes ______No |

| | |
|---|---|
| **Office Held:** | |
| **Name:** | |
| **Phone Number:** | |
| **E-Mail Address:** | |
| **Signer on Bank Account:** | ______Yes ______No |

| | |
|---|---|
| **Office Held:** | |
| **Name:** | |
| **Phone Number:** | |
| **E-Mail Address:** | |
| **Signer on Bank Account:** | _______Yes _______No |

| | |
|---|---|
| **Office Held:** | |
| **Name:** | |
| **Phone Number:** | |
| **E-Mail Address:** | |
| **Signer on Bank Account:** | _______Yes _______No |

| | |
|---|---|
| **Office Held:** | |
| **Name:** | |
| **Phone Number:** | |
| **E-Mail Address:** | |
| **Signer on Bank Account:** | _______Yes _______No |

| | |
|---|---|
| **Office Held:** | |
| **Name:** | |
| **Phone Number:** | |
| **E-Mail Address:** | |
| **Signer on Bank Account:** | _______Yes _______No |

| | |
|---|---|
| **Office Held:** | |
| **Name:** | |
| **Phone Number:** | |
| **E-Mail Address:** | |
| **Signer on Bank Account:** | _______Yes _______No |

OCEAN SPRINGS SCHOOL DISTRICT
BUSINESS OFFICE

2300 Government Street
Ocean Springs, MS 39564
Phone: (228) 875-8239
Mary T. Gill
*Chief Financial Officer*

# Booster Club/PTO Quarterly Financial Report

**Booster Club/PTO Name:** ________________________________

**Quarter/Year:**__________________ **Prior Quarter Ending Cash:**__________________

| REVENUE | |
|---|---|
| | |
| | |
| | |
| | |
| | |
| | |
| | |
| **TOTAL REVENUE FOR QUARTER:** | |

| EXPENSE | |
|---|---|
| | |
| | |
| | |
| | |
| | |
| | |
| | |
| **TOTAL EXPENSE FOR QUARTER:** | |

**QUARTER ENDING BALANCE:** ______________________________

I have attached all bank statements, Venmo, Paypal, and CashApp reports for all activity included in this quarterly report.

______________________________________
Treasurer's Signature

I have reviewed this quarterly report and all supporting documentation.

______________________________________
President's Signature

# Booster Club/PTO Audit Checklist

OCEAN SPRINGS SCHOOL DISTRICT

The Ocean Spring School District Business Office will periodically conduct an audit of the Booster Club/PTO's financial practices. This review is intended to ensure that appropriate financial policies are in place and that each organization is following these policies. When audited, the Business Office will review the following information.

## BYLAWS/POLICIES - *Review of policies in place.*

____ The organization has provided an updated OSSD Booster Club/PTO Information Sheet to the District Office.
____ The organization has provided a copy of its bylaws to the District Office.
____ The bylaws list the members of the organization.
____ The bylaws list what the fiscal year of the organization is.
____ The bylaws list how officers are appointed or elected.
____ The bylaws list what the duties of the officers are.
____ The bylaws list when meetings will be held.
____ The bylaws list where meetings will be publicized.
____ The bylaws list who will sign checks and receive a debit card.
____ The bylaws list how purchases are approved.
____ The bylaws list the procedures for handling cash.
____ The financial records and meeting minutes are maintained for 5 years.

## TAX INFORMATION - *Review of tax Information.*

____ The organization can provide the letter assigning an EIN (employer identification number) to the organization.

## ACCOUNTS - *Review of financial and email accounts.*

____ The organization uses separate bank accounts in the organization's name.
____ The organization can provide proof that the bank account is associated with its own EIN.
____ The organization can provide bank records indicating who are authorized signers.
____ The organization uses a separate email account with the organization's name for all financial accounts (bank account, PayPal, Venmo, CashApp, etc.).

## FINANCIAL REPORT - *Review of financial reports.*

____ A district financial report was prepared for the quarter selected.
____ The financial report was signed by the Treasurer and the President.
____ The summary of income and expenses on the district financial report was broken down into categories (Fundraising Income, Dues, Equipment, Supplies, etc.).
____ The beginning and ending balances of the district financial report match the bank statements' beginning and ending balances.
____ A detailed transaction report (Quicken, Excel, etc.) was prepared that includes details of all income and expenses, as well as a current balance.
____ A detailed report of transactions from other accounts (PayPal, Venmo, CashApp, etc.) was downloaded and included with the financial reports.
____ Financial statements were prepared showing a comparison of budget versus actual expenditures and receipts.
____ The organization can provide a general ledger for the selected period.

# Booster Club/PTO Audit Checklist

## BANK RECONCILIATIONS - *Review of bank reconciliations.*

____ A bank reconciliation was prepared for each month of the selected quarter.
____ Outstanding checks and other reconciling items were listed on the bank reconciliation.
____ Missing checks were noted as VOID, lost, or never cashed.
____ The Treasurer followed up on items that remained outstanding for several months (checks that did not clear for several statements, etc.).
____ Transfers listed on the monthly reports for PayPal, Venmo, etc., match the deposits on the bank statement.
____ Checks written for cash had supporting evidence for use.
____ OTC cash withdrawals made at the bank had supporting evidence for use.

## CASH RECEIPTS/DEPOSITS - *Review of deposits and receipting.*

____ Deposits are made within two business days of collection.
____ Deposits have support documentation that includes the source and amount of funds.
____ The deposits listed on the detailed transaction reports match the deposits listed on the bank statements.
____ The cash tally sheets from an event match the amount of cash receipts reported on the transaction report, and also match the deposit indicated on the bank statement.

## PAYMENTS AND PURCHASES - *Review of payment process and authorized signers.*

____ Payments and purchases are supported by a receipt or invoice.
____ Checks were signed by authorized signers.
____ Two authorized signatures are shown on all checks (if required in bylaws).

## FUNDRAISERS - *Review of fundraiser documentation.*

____ A Fundraiser Request Form was completed and approved by the Business Office for each fundraiser.
____ The contact person listed on the Fundraiser Request Form is an organization member.
____ Pre-numbered tickets were used for events generating more than $100.
____ A ticket reconciliation sheet was attached to the Fundraiser Request Form for events.
____ The Post Activity of a particular fundraiser matches the financial reports/bank statements for the total amount spent and total amount collected.
____ Backup documentation was included for the deposit of fundraiser money.

# OSSD FUND-RAISING INSTRUCTIONS

A fundraiser form (located on the OSSD website) must be completed and **APPROVED** by your administrator **AND** the Business Office anytime you would like to collect money or tangible items, ex. a food drive. This does not include class or club fees that have received Board approval. You must have the approved fundraiser form **BEFORE** any information is sent out to parents or the public or money is collected. This is in School Board policy JK- Fundraising Students and DK-Student Activities Fund Management.

**IF YOU HAVE NOT RECEIVED AN APPROVED COPY OF YOUR FUNDRAISER FORM, REQUEST A COPY FROM THE BOOKEEPER TO CONFIRM YOUR FUNDRAISER HAS BEEN APPROVED.**

Club fundraisers are no long run through the PTO. Receipting and purchasing must be done in accordance with OSSD procedures and policies. All money must be deposited and then purchase orders processed for any purchases.

**USING ANY OSSD FACLITY/SPACE FOR YOUR FUNDRAISER?**

A Notice of Use form must be submitted and turned in with the fundraiser form. If a Booster Club or outside group is hosting the event, the Facility Use long form must be completed and included with the fundraiser form.

**DOES YOUR FUNDRAISER INVOLVE ANY FOOD/SNACKS?**

When selling food during school hours include the Smart Snack Product Calculator approval information when submitting the fundraiser form. Any food item being SOLD must be Smart Snack approved. Type **https://foodplanner.healthiergeneration.org/calculator/** into your computer's search bar. When prompted, enter the requested information to see if your product is approved. Attach the printed compliance form to your fundraiser form. When selling food after school hours you do not need the Smart Snack Product Calculator information.

**RECEIPTING AND DEPOSITS FOR YOUR FUNDRAISER:**

Backup documentation is required for all deposits. This can be in the form of ticket sales at the door of an event (see bookkeeper), activity receipts, a spreadsheet for items such as t-shirts, an inventory for concession sales, or if sales daily then a dated spreadsheet with student name, item purchased and amount.

The **Post Activity** section on the fundraiser form is due **5 days** after the fundraiser is completed. Include extra days in the fundraising time period to allow for the collection of all information to complete the post activity section.

# OCEAN SPRINGS SCHOOL DISTRICT
## FUNDRAISER REQUEST FORM

SCHOOL: ________________________

Organization Sponsoring the Fundraiser: ________________________________________________________

Contact Person(s):__________________________ Contact Person(s) Phone Number: _____________________

Date(s) Fundraiser will be conducted: __________________________________________________________

Time of Day Fundraiser will be conducted: ______________________________________________________

Fundraiser conducted on OSSD Property? Y/N (circle) Notice of Use or Facility Use form attached: __________

Type of Fundraiser: _______________________________________________________________________

Proceeds to be used for the purpose of: _________________________________________________________

PLEASE NOTE: Should the fundraiser involve selling food or drinks during school hours, attach the printed approved calculator information from the Alliance Product Calculator website: https://foodplanner.healthiergeneration.org/calculator/.
**FUNDRAISERS MUST BE RECEIVED IN THE BUSINESS OFFICE 7 DAYS PRIOR TO THE EVENT OR 14 DAYS PRIOR WHEN A FACILITY USE IS REQUIRED.**

**PRE-ACTIVITY ESTIMATES**

**Expenses**

- Purchase of __________________from _______________company;
  OR
- Catalogue Sales from _____________________ (attach catalogue);
  OR
- Purchase _________________supplies for sale of ______________.

**Revenue**

- Admission fee of $________for student and $__________for adults.
- Sale price of product(s) to be sold ___________________________

**Profit**

- Expected profit in the amount of $_____________or__________%

**POST ACTIVITY**

**Total Amount Spent**

$_________________________

**Total Amount Collected**

$_________________________

**Total Amount of Profit/Loss**

$_________________________

**Contact Person Signature/Date**

_____________________________

**Principal Signature/Date**

_____________________________

Principal Approval: ____________________________________________ Date: _________________________

Central Office Approval: ________________________________________ Date: _________________________

*Complete the top of the form and the PRE-ACTIVITY ESTIMATES section. Submit to administrator for approval and submission to the business office for final approval. Attach Alliance Product Calculator approved information if selling food/drinks and any supporting documentation needed to approve the fundraiser. Upon completion of fundraiser, submit original form with POST-ACTIVITY reported and approved by administrator. Submit to the business office within 5 working days. See Policy JK for further guidelines.

(Revised 7/1/2021)

# OCEAN SPRINGS SCHOOL DISTRICT

## FACILITY USAGE REQUEST

Name of organization requesting use of facility: ______________________________

Address of organization: ______________________ Telephone Number: ___________

Person in charge of event: ______________________ Email: ____________________

School: __________ Portion of Facility: _____________ Date(s): ________ Time(s): ________

Reason for use (please be specific):

______________________________________________________________________

Estimated number of participants: ________ Is the event a fund raiser? ____________

OSSD sanctioned organization? Y/N (circle) Please include the OSSD fundraising form.

Is there a charge to attend/participate, if yes what is the charge? ________________

Do you need any special equipment? (Please be specific): ___________________________

Signature of person making application: _______________________ Date: _________

**By signing this application, applicant acknowledges receipt of the Public Safety Announcement document attached to the application and acknowledges that it must be read prior to the beginning of the event.**

Approved By: _______________________ Date: _______ Approved By: ____________________ Date: ______
School/Facility Representative — District Representative

***This Section to be completed by District Representative***

Fee (s) to be charged:
***Fees based on an hourly rate. Some fees are paid directly to the individual providing the service.**

| | | | |
|---|---|---|---|
| Rent | $________________ | Child Nutrition Dept.* | $________________ |
| Facility Supervision* | $________________ | Cleaning Services* | $________________ |
| Special Equipment Fee | $________________ | Technical Director Fee* | $________________ |

Certificate of Insurance attached: _____ Responsibility/Fee Forms attached: _____

OSSD Fund Raising Form: _____

**Approximate Fee Total: $** ________________

Notes: ______________________________________________________________

______________________________________________________________________

## *Ocean Springs School District*
## *Responsibility Form*

I/we hereby certify that I/we shall be personally responsible, on behalf of my/our organization, for any damage or unnecessary abuse of school building, grounds or equipment growing out of the occupancy of said building/facility by my/our organization.

I/we further agree to abide by and enforce the rules and regulations of the Ocean Springs School District governing the non-school use of school facilities. I/we also agree that by executing this document, we acknowledge receipt of the district's policy concerning use of facilities. I/we are authorized to act on behalf of said corporation.

Name of Person or Organization: ______________________________

Address: ______________________________________________

Business Phone: ________________ Residence Phone: ____________

Applicant Signature: _________________________ Date: __________

# Ocean Springs School District
# Use of School Facility
# Employee Fee Waiver

I, ________________________________, being a current employee of the Ocean Springs School District, do advise that I am a member of the organization applying for use of school facilities on the attached application,

I further certify that I agree to be personally responsible, on behalf of my organization, for any damage or unnecessary abuse of the facility, grounds or equipment during the rental period.

I agree to be the designated school district personnel responsible for opening/closing the facility and remaining present during facility usage. I also agree to waive employee compensation for the period of rental.

I am volunteering on behalf of an organization other than the Ocean Springs School District, and I specifically waive any claim to overtime pay or "comp time" for time that I am present outside of my regularly scheduled hours.

______________________________ ________________

Printed Name of Employee Date

______________________________

Signature of Employee

# Public Safety Announcement

***This announcement should be read before all extracurricular activities sponsored or hosted by the Ocean Springs School District.***

**Public Adress Announcement:**

(Greeting of choice),

The Ocean Springs School District,.along with the OSSD Police Department, the City of Ocean Springs Police Department, and Jackson County Sheriff Department remain committed to providing a safe environment for all of our students, staff members, and community.

If at any time you notice any suspicious activity, please report it immediately to the nearest staff member or OSSD police officer.

Also, we ask that you please take this time to look around to note your nearest emergency exits.

**OSSD wants you to remember: If you see something, say something.**

*-END-*

# TICKET RECONCILIATION SHEET

Organization Name: ______________________________

Event Name: ______________________________

Date of Event: ______________ Date Tickets Sold: ______________

Ticket Price: ______________

First Ticket No. on Roll: ______________

Ticket No. on Roll after Final Sale: ______________

Total Number of Tickets Sold: ______________ (Ticket No.on roll after final sale x First ticket no. on roll)

Total Sales: ______________ (# tickets sold x Ticket Price)

Amount Collected: ______________ (actual amount collected)

Amount Over/Under: ______________ (amount collected - total sales)

______________________________ ______________________________

Signature(s) of Ticket Seller(s) Signature of Person Verifying

# NOTICE OF FACILITY USE

**Please use this form if you fall into one of the following authorized school groups:**

1. **Classroom teachers and coaches for classroom and athletic related events.**
2. **Hosting a student performance.**
3. **PTO/Booster Club (s) meetings and activities that have been approved by the respective governing board.**
4. **Professional Teachers' Organizations, building level or district-wide meetings of the school's membership.**
5. **In-service workshops, District stakeholder meetings and other professional development opportunities offered by or in cooperation with the school district for its employees.**

Name of group requesting use: ____________________________ Person in charge of event: _______________

Date of use: ____________________ Time of use: ____________ Supervising Employee:__________________

School: _______________________ Portion of facility: ______________________________

☐-Activity takes place outside of regular school hours, please check if applicable.

☐-Does Activity include fundraising or charges to attend event? If so include completed OSSD Fundraising form.

☐-Are parents or visitors attending this event?

☐-Does Activity include the use of inflatables, unusual events, or students riding/driving in motorized equipment? If so, additional information must be provided. Please call the Business Office at 875-8239. NOTE: Policies IDDHE and KM forbid pets and animals on school property, unless the animal is a Certified Service Animal.

Purpose of use: _________________________________________________________________________

Do you require special building services i.e. keys, HVAC settings, clean up or other?

Please list: _____________________________________________________________________________

*******************************************************************

Principal's signature: ______________________________ Date: _____________

Date placed on school calendar: _____________________

**Please return completed form to the Business Office 14 days prior to event taking place.**

Revised 7/1/2023

# PARKING FACILITY AGREEMENT

Parking Area Requested: ____________________________________________

Date(s) of Use: ___________________________________________________

Intended Use: ____________________________________________________

Person and/or Organization: __________________________________________

Address: ________________________________________________________

Email Address: ____________________________________________________

Business Phone: __________ Home Phone: ____________ Cell Phone: ___________

I/we hereby agree, on behalf of my/our organization, to accept responsibility for the above-named premises during my/our use, and to abide by and enforce the rules for school property which include but are not limited to:

- No Smoking
- No Alcoholic Beverages or Illegal Drugs
- No Weapons or Explosive Devices

I/we agree the premises will be used only for the intended purpose and the premises will be left clean and free of litter. I/we understand the Ocean Springs School District will not be liable for any bodily injury or damage to vehicles during my/our use of the facility. I/we further agree to hold harmless the Ocean Springs School District, its agents and/or assigns for any bodily injury or property damage that might occur as a result of my/our use of the parking lot facility.

______________________________ ______________________________
Applicant Signature Facility Administrator Signature

______________________________ ______________________________
Date Date

Revised 7/1/2021