# **BOOSTER & PTSO**

## OVERVIEW

POLICY - LEC - Booster Clubs, Parent Teacher Organizations, and other Support Groups The School Board recognizes the value of community support groups in relation to the student activities program of the School District and encourages the participation of interested citizens in Booster clubs and other such organizations whose purpose is to support student activities through fund-raising, increasing attendance, promoting greater community awareness of specific programs, and developing ways in which to recognize outstanding student achievement.

Realizing that there are potential areas of disagreement between Booster Clubs and the professional staff member(s) responsible for specific student activities, the Board clearly places full responsibility for the development and implementation of student activities upon the principal of the school and the staff member(s) assigned to direct a specific activity, subject to administrative direction by the superintendent. The Board expressly denies to any support group any delegation of authority for the operation and direction of any student activity and limits such support assistance to these areas: fund-raising to support approved activities of a team, club, or other student groups; programs designed to promote awareness of and attendance at student activities; projects centered in the recognition of individual and group achievements; and programs designed to inform members of upcoming events and activities of the team or other student group.

### OTHER NOTES

#### EXCERPT FROM POLICY - JK - Fund Raising - Students

Pearl Public School District recognizes the value of staff involvement in the community and encourages their participation in events that benefit the school district. However, no Pearl Public School District employee shall have signatory authority over bank accounts held by any parent, teacher, or school booster club organization, which includes the use of a debit card or credit card issued to a PTSO, booster club, or auxiliary club.

### TOP 5

- Submit Officers annually and a copy of ByLaws to the PPSD Finance Department
- Submit fees to Principals for Board approval
- Comply with IRS, DOR, and SOS regulations
- Comply with MS Sales tax regulations -
  - "Sales of tangible personal property made for the sole purpose of raising funds for a school or organization affiliated with a school are not subject to sales tax. An organization affiliated with a school or "affiliated organization", may include but is not limited to parent-teacher organizations or booster clubs. " - MS DOR Sales Tax Frequently Asked Questions
- Recommended to have liability insurance



## **BOOSTER & PTSO**

Booster / PTSO Name:
List of Officers, Title, Phone, and E-mail:
Annual Fundraisers/Fees:
ByLaws on File Yes No
Questions: