

SUMNER COUNTY BOARD OF EDUCATION

Sumner County Schools SCHOOL SUPPORT ORGANIZATION AGREEMENT

(Revised 2023)

The following Agreement must be completed and signed by the School Support Organization representatives and the school principal prior to any activities being undertaken by the School Support Organization. Pursuant to section 49-2-604, TCA.

This agreement is hereby entered into this _____ day of _____, 20____ by and between the Sumner County Board of Education ("SCBOE") and the School Support Organization ("SSO") listed below for the 20____ - 20____ school year:

Name of the SSO : _____

The following documentation must be submitted to the SCBOE Internal Audit Department no later than August 1st each year:

- 1) Copy of signed SSO Agreement
- 2) The Completed SSO Verification Checklist (filled out completely and with copies of the requested annual reports & forms indicated on the checklist)

The School Support Organization agrees to:

- 1) Maintain its status as a legal nonprofit organization as required by Tennessee State law and/or IRS regulations (if a 501c3 organization).
- 2) Abide by all applicable Federal, State and local laws, ordinances and regulations, and SCBOE policies and procedures in its activities. Operate within the organizations by-laws.
- 3) Abide by the School Support Organization Financial Accountability Act and the guidelines in the Model Financial Policy (for School Support Organizations - developed by the TN Comptroller of the Treasury – updated version May 2020).
- 4) Indemnify the Board, the director and all other agents of the local education agency (SCBOE) for the actions of the School Support Organization.
- 5) Permanently maintain a copy of the charter, bylaws, minutes and documentation of its recognition as a nonprofit organization and/or tax-exempt organization.
- 6) Maintain adequate and complete financial records (per the requirements of the SSO Model Financial Policy Manual) for a period of at least four (4) years. All financial records will be public information. Records must be made available upon request to officials of SCBOE, school principal, or the Office of the Comptroller of the Treasury.
- 7) Ensure that School Support Organization funds are safeguarded and are spent for purposes related to the stated goals and objectives of the organization.
- 8) Obtain the approval of the school administration and the Director of Schools or designee before undertaking any fundraising activity that utilizes any property or facilities owned or operated by SCBOE, involves any students or uses the school name, mascot, image, etc.
- 9) A school representative may not act as a treasurer or bookkeeper for a SSO, be a signatory or have access to an account or the funds of an SSO. A majority of the voting members of the board/officers may not be composed of school representatives.

- 10) Ensure that when the SSO dissolves, all records will be turned over the school and after all debt obligations are met any remaining funds will be turned over to the school and spent according to the guidelines given to the school by the SSO.

The SSO understands that it may not:

- 1) Use a school/SCBOE EIN or exemption from sales tax to purchase items.
- 2) Represent or imply that its activities, contracts, purchases, or financial commitments are made on behalf of or binding upon any school or the SCBOE.
- 3) Use SSO funds for a purpose other than ones related to the goals and objectives of the SSO which shall relate to supporting the school district, school, school club, or school academic, arts, athletic, or social activity.
- 4) Maintain or operate a bank account that bears the EIN of the school/SCBOE or an individual. The SSO must have their own EIN.
- 5) Make payments directly to a SCBOE employee for anything other than a reimbursement.
- 6) Make capital improvements or changes to school property without Board approval.
- 7) Purchase items for the school use or plan activities for a school or its students without permission of the principal. Technology purchases must meet SCBOE guidelines.
- 8) Require payment of a fee and/or mandatory fundraising for students to participate in a school sponsored program, activity, or class.

The SCBOE understands and agrees:

- 1) The SCBOE grants the SSO the authorization to use the name, mascot or logo of its related school or the school district.
- 2) The SCBOE grants principals of its schools the authority to enter into an agreement with a SSO to operate and collect money for a concession stand or parking at school academic, arts, athletic, or social event on school property. Any money collected will be considered SSO funds, and not school student activity funds, the organization must provide the school with the relevant collection documentation required by the student activity funds manual produced by the State.
- 3) To publish a list of approved School Support Organizations on the SCBOE website.
- 4) The SCBOE recognizes that the School Support Organization is separate from the school system and all Support Organization funds are the property of the Support Organization and it is not appropriate for a school representative to make a purchase or create a financial obligation for the SSO without their prior approval.
- 5) The SCBOE authorizes the school principal and director or designee to suspend or revoke the authorization of any SSO for failure to abide by the policies and procedures regarding School Support Organizations.

Reminders:

- The SSO understands that the organization is subject to audit by the SCBOE and its officials and the Office of the Comptroller of the Treasury for the State of Tennessee.

- There is a School Support Organization information page located under the Parents & Students tab at www.sumnerschools.org. The SSO page is available to the public and provides information, resources, and forms to assist in the operation of the SSO.
- Annual paperwork is required to be submitted by all SSO. Deadline for the paperwork to be submitted to the SCBOE is August 1st. Additional filing requirements exist with the Tennessee Secretary of the State, and the Internal Revenue Service.

SUMNER COUNTY BOARD OF EDUCATION SCHOOL SUPPORT ORGANIZATION AGREEMENT

The signatures below indicate that the school principal and the SSO officers have read the SSO Agreement and agree to operate the SSO in accordance with all applicable guidelines regarding the SSO and the SCBOE partnership as outlined in SCBOE policy, state law T.C.A. 49-2-6 (S.S.O.F.A.A.), and state and federal guidelines for non-profits & charities.

This agreement will be effective for the 20____ - 20____ school year when signed by the parties below and this page of the agreement is submitted with the required annual paperwork to the SCBOE. This agreement may be terminated by SCBOE at any time. If the SSO has additional officers submit an additional page with signatures and officer positions. If new officers are elected mid-year, the new officers shall review, sign, and submit an additional form.

School Principal: _____ **Date:** _____

Signature – SSO President	Printed Name	Date
----------------------------------	--------------	------

Signature – SSO Treasurer	Printed Name	Date
----------------------------------	--------------	------

Signature – SSO Secretary	Printed Name	Date
----------------------------------	--------------	------

Signature – SSO Vice - President	Printed Name	Date
---	--------------	------

Received by: SCS SSO Designee	Date: _____
-------------------------------	-------------

SUMNER COUNTY BOARD OF EDUCATION
SCHOOL SUPPORT ORGANIZATION
VERIFICATION FORM & CHECK LIST

SSO Name: _____

The president or designee of the School Support Organization (SSO) shall complete this checklist, by initialing each item, and submitting the checklist with copies of the requested documents, as applicable, to the SCBOE prior to the August 1st deadline.

EIN# _____ **Date:** _____

TN Sales Tax Certificate of Exemption Account # (if applicable) _____

_____ The SSO has a current set of by-laws for the organization on file with the SCBOE
(Initials) The organizations by-laws were last updated _____.
 The by-laws have recently been created or changed/updated. **Attached is a copy.**

_____ The SSO is currently registered as a non-profit, per the State of TN guidelines.
(Initials) **Attached is a copy** of the current nonprofit status report OR a copy of the annual report filed and accepted by the State of Tennessee Secretary of State.

_____ The 501(c)3 status of the SSO has been reviewed and verified by an SSO officer.
(Initials) **Attached is a copy** of the most recent Form 990 filed with the IRS
 The SSO does not have a 501(c)3 designation from the IRS. Or has not filed form 990 for the following reason: _____

_____ **The SSO has completed the required forms and copies of the following are attached:**
(Initials) SSO Annual Information Form SSO Annual Financial Report
 Annual SSO Agreement Concession/parking agreements (if applicable)

_____ All SSO officers have reviewed the SSO training presentation (PowerPoint) on the
(Initials) SSO page of the Sumner County Schools website & have reviewed the SSO law (S.S.O.F.A.A.), the SSO Model Financial Policy for SSO (procedures Manual), and the SSO by-laws.
 Attached is a copy of the training verification form.

The School Support Organization page is located under the Parents & Students tab on the SCS website:
www.sumnerschools.org

Please initial where indicated and attach the required forms and requested documentation and submit *all* paperwork to the Sumner County Board of Education Internal Audit Department before the deadline of August 1st each year.

Completed By: _____

Printed Name: _____ **Title:** _____