

# McKenzie Special School District

## SCHOOL SUPPORT ORGANIZATION AGREEMENT

*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 McKenzie Special Schools Board of Education (MSBOE) 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 MSBOE Director's office no later than August 1 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 (tax-exempt if a 501(c)(3) organization).
- 2) Abide by all applicable Federal, State and local laws, ordinances and regulations, and MSBOE policies and procedures in its activities. Operate within the organization's 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 (MSBOE) 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 MSBOE, 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 MSBOE, involves any students or uses the school's 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/MSBOE 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 MSBOE.
- 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/MSBOE or an individual. The SSO must have their own EIN.
- 5) Make payments directly to a MSBOE 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 MSBOE guidelines.
- 8) Require payment of a fee and/or mandatory fundraising for students to participate in a school sponsored program, activity, or class.

**The MSBOE understands and agrees:**

- 1) The MSBOE grants the SSO the authorization to use the name, mascot or logo of its related school or the school district.
- 2) The MSBOE 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 MSBOE website.
- 4) The MSBOE 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 MSBOE 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 MSBOE and its officials and the Office of the Comptroller of the Treasury for the State of Tennessee.

- Annual paperwork is required to be submitted by all SSO. Deadline for the paperwork to be submitted to the MSBOE is August 1. Additional filing requirements exist with the Tennessee Secretary of the State and the Internal Revenue Service.

**McKenzie Special Schools Board of Education  
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 MSBOE partnership as outlined in MSBOE 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 MSBOE. This agreement may be terminated by MSBOE 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 – <b>SSO President</b>	Printed Name	Date
Signature – <b>SSO Vice President</b>	Printed Name	Date
Signature – <b>SSO Treasurer</b>	Printed Name	Date
Signature – <b>SSO Secretary</b>	Printed Name	Date

Received By (MSSD): \_\_\_\_\_ Date: \_\_\_\_\_

# McKENZIE SPECIAL SCHOOLS 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 MSBOE prior to the August 1 deadline.

**EIN#** \_\_\_\_\_ **Date:** \_\_\_\_\_

**TN Sales Tax Certificate of Exemption Account #** (if applicable) \_\_\_\_\_

Initial each applicable item:

- { } The SSO has a current set of by-laws for the organization on file with MSBOE.
- { } The by-laws for the organization were last updated: \_\_\_\_\_
- { } The by-laws are **attached** to this agreement.
- { } The SSO is currently registered as a non-profit, per TN state guidelines.
- { } The current non-profit status report OR copy of the annual report filed and accepted by the State of TN Secretary of State is **attached**.
- { } If applicable, the 501(c)(3) status of the SSO has been reviewed and verified by an SSO officer.
- OR** { } The most recent Form 990 filed with the IRS is **attached**.
- { } The SSO does not have a 501(c)(3) designation from the ISR. Or has not filed form for the following reason(s): \_\_\_\_\_

The SSO has completed the required forms and copies of the following are attached: (Initial)

- { } SSO Annual Information Form                      { } SSO Annual Financial Report
- { } Annual SSO Agreement                              { } Concessions/Parking Agreements (if applicable)
- { } All SSO Officers have reviewed the SSO law (S.S.O.F.A.A.), the SSO Model Financial Policy for SSOs (procedure manual), and the SSO's by-laws.

The School Support Organization documents are located under the "School Support Organizations" tab on the MSSD website:

[www.mckenzieschools.org](http://www.mckenzieschools.org)

**Please initial where indicated and attach the required forms and requested documentation and submit *all* paperwork to the McKenzie Special Board of Education Director's office before the deadline of August 1 each year.**

**Completed By:** \_\_\_\_\_ **Title:** \_\_\_\_\_ **Date:** \_\_\_\_\_