

MURFREESBORO CITY SCHOOL BOARD POLICY

Descriptor Term: SCHOOL SUPPORT ORGANIZATIONS	Descriptor No: BO 39	Date Adopted: 9/07
	Reviewed/Revision Adopted: 8/08; 3/11; 11/11	

Introduction

This policy is adopted in order to implement the requirements set forth in the School Support Organization Financial Accountability Act (T.C.A. §49-2-601 et. seq.). Only a group or organization that has entered into a written cooperative agreement with the Board may use the name, mascot or logo of the school district or school to solicit or raise money, materials, property, securities, services, or other things of value.

A civic organization operating concessions or parking at school-sponsored events is not a school support organization subject to this policy.

Definitions

The terms set forth below as used in this policy shall have the same meanings as set forth in T.C.A. §49-2-603:

1. "Donation" means any gift or contribution of money, materials, property or securities from any nongovernmental source received by a school official or employee for the benefit of a school district, school, school club, or academic, arts, athletic or social activity related to a school;
2. "Internal school funds" mean any and all money received and accounted for at individual schools, and specifically include, but are not limited to:
 - a. Any donation or grant made to the school, a school club, or any academic, arts, athletic or social activity related to a school;
 - b. Funds for cafeteria services operated at the school;
 - c. Fees collected by the school;
 - d. Funds transferred to the local school from the school board that are to be accounted for at the local school level;
 - e. Funds raised through cooperative agreements with outside organizations;
 - f. Rental fees charged outside entities for use of school facilities; and
 - g. Student activity funds;

- 36 3. "School representative" means:
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38 a. When a school support organization's primary purpose is to support a school system
39 or an individual school:
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41 i. A school board member;
42 ii. The director of schools;
43 iii. A principal; and
44 iv. Any individual who is primarily responsible for accounting for school system
45 funds or the funds of an individual school; and
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47 b. When a school support organization's primary purpose is to support a local school
48 club or academic, arts, athletic, or social activity related to a school:
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50 i. A school board member;
51 ii. The director of schools;
52 iii. A principal;
53 iv. Any individual who is primarily responsible for accounting for school system
54 funds or the funds of an individual school; and
55 v. Any individual who works for the school system and who as part of the
56 individual's employment by the school system is charged with directing or
57 assisting in directing the related school club or activity;
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59 c. "School representative" shall specifically include, but shall not be limited to, coaches,
60 assistant coaches, band directors, or any other school sponsor of a related club or
61 activity;
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- 63 4. a. "School support organization" means a booster club, foundation, parent teacher
64 association, parent teacher organization, parent teacher support association, or any
65 other nongovernmental organization or group of persons whose primary purpose is to
66 support a school district, school, school club, or academic, arts, athletic or social
67 activities related to a school, that collects or receives money, materials, property or
68 securities from students, parents or members of the general public;
69 b. For the purposes of this part, a group of persons who merely request that students,
70 parents, or members of the general public make donations to a school district, school,
71 school club, or academic, arts, athletic or social activity related to a school or assist in
72 the raising of funds for a specified purpose under the sponsorship of a school
73 employee where the funds are turned over to the school to be used for the specific
74 purpose for which the funds were raised, shall not be considered a school support
75 organization;
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- 77 5. "School support organization funds" include all money, materials, property or securities
78 raised by a school support organization or any organization that represents itself to students,
79 parents or members of the general public to be a school support organization; and
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- 81 6. "Student activity funds" include all money received from any source for school-sponsored
82 student activities or school-sponsored events held at or in connection with a school, and
83 specifically include, but are not limited to, any money:
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85 a. Derived from a school-sponsored academic, art, athletic or social event involving
86 students;
87 b. Raised by school-sponsored clubs involving students;

- c. Raised by school-sponsored fundraisers involving students who are under the supervision of a school employee;
- d. Received from a commission for the direct sale of items to students pursuant to a cooperative agreement between the school and an outside organization;
- e. Received for the direct sale of items to students from a school-run bookstore located on school grounds;
- f. Raised from fees charged students;
- g. Obtained from interest from any account that contains student activity funds; or
- h.
 - i. Obtained from any related school-sponsored activity that involves the use of school personnel, students, and property during the school day;
 - ii. For the purpose of subdivision (6)(H)(i), "school day" means the regular hours of operation of the school during which classes are conducted.

Reporting and Records

The Director or the Director's designee shall annually post a list of organizations that are recognized as school support organizations on the school district's website.

Any forms, annual reports, or financial statements shall be open to public inspection as a public record.

Procedures

The Director shall create procedures to oversee the relationship between the Board and any school support organization. These procedures shall include, at a minimum, the following:

1. Any agreement between the Board and a school support organization shall be in writing and signed by the Director or the Director's designee and an authorized agent of the school support organization seeking authorization. This agreement shall contain, at a minimum, the following provisions:
 - a. An agreement to abide by any policies and procedures regarding school support organizations; and,
 - b. An agreement to indemnify the Board, the Director and all other agents of the local education agency for the actions of the school support organization.
2. Prior to entering into any agreement, a school support organization shall submit the following to the Director or the Director's designee:
 - a. Documentation confirming the school support organization's status as a non-profit organization, foundation, or a chartered member of a nonprofit organization or foundation; provided, however, that nothing in BO 39 or the "School Support Organization Financial Accountability Act" (T.C.A. §49-2-601 et. seq. requires that the organization be a 501(c)(3) organization under the Internal Revenue Code, codified in 26 U.S.C. §501(c)(3).
 - b. A written statement of the goals and objectives of the group or organization;
 - c. The principal contact telephone and address, as well as the telephone number, address, and position of each officer of the group or organization; and,
 - d. A copy of the school support organization's written policy specifying reasonable procedures for accounting, controlling, and safeguarding any money, materials, property, securities, services, or other things of value collected or disbursed by it.

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3. The Director shall designate a date prior to the beginning of the regular school year for the school support organization to submit a form to the Director or the Director's designee which verifies the information previously provided by the school support organization is correct, or, if the information is no longer correct, that date shall be the deadline for any corrections.
4. The school support organization shall abide by all applicable Federal, State and local laws, ordinances and regulations in its activities.
5. The school support organization shall maintain, at a minimum, a copy of its charter, bylaws, detailed statements of receipts and disbursements, minutes of any meetings, and documentation of its recognition as a nonprofit organization.
6. The school support organization shall maintain statements and financial records for a period of at least four (4) years. Such documents shall be available upon request by any member of the organization, principal, Director of Schools or Director's designee or the Office of the Comptroller of the Treasury.
7. The school support organization shall operate within the applicable standards and guidelines set by a related state association, if applicable, and shall not promote, encourage or acquiesce in any violation of student or team eligibility requirements, conduct codes or sportsmanship standards.
8. The school support organization's officers shall ensure that school support organization funds are safeguarded and are spent only for purposes related to the stated goals and objectives of the organization. The organization shall adopt and maintain a written policy that specifies reasonable procedures for accounting, controlling and safeguarding any money, materials, property or securities collected or disbursed by it.
9. The school support organization shall obtain the approval of the Director or Director's designee before undertaking any fundraising activity. The Director or Director's designee shall consider, at a minimum, the following when approving or denying a request by a support organization to engage in a fundraising activity:
 - a. Whether the fundraising activity, as scheduled, conflicts with the fundraising activity of the school district or an individual school within that district; and,
 - b. Whether the fundraising activity is consistent with the goals and mission of the school or school district.
10. The school support organization shall provide access to all books, records, and bank account information for the school support organization to officials of the local school board, local principal, or auditors of the office of the comptroller of the treasury upon request.
11. A school representative cannot act as a treasurer or bookkeeper for a school support organization, or be a signatory on the checks for a school support organization. A majority of the voting members of any school support organization board should not be composed of school representatives.
12. The school support organization shall file a statement of total revenues and disbursements before the end of each school year.

191 The Director may enact procedures to suspend or revoke the authorization of any school support
192 organization for a failure to abide by the policies and procedures regarding school support
193 organizations.

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195 Concessions and Parking

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197 The principal of a school may agree to allow an authorized school support organization to
198 operate and collect money for a concession stand or parking at a related school academic, arts,
199 athletic, or social event on school property without the prior approval of the Director or
200 Director's designee. Any money payable to the school pursuant to the agreement with the
201 principal will be considered school support group funds and not student activity funds if the
202 school support organization provides the school with the relevant collection documentation
203 required by the student activity funds manual produced by the State.

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231 Legal Reference:

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233 T.C.A. §49-2-601, et seq.