

School Support Organization Informational Meeting

March 27, 2025

Agenda

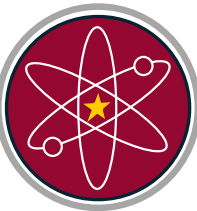
- School Support Organizations (SSOs) and Procedures Manual
- Where to find SSO information on the Oak Ridge Schools website
- Process to become an approved SSO
- Frequently Asked Questions (FAQs)
- Questions



What is a School Support Organization (SSO)?

According to the Tennessee Comptroller of the Treasury:

SSOs include organizations that collect or receive money, materials, or property from students, parents, or members of the general public and whose primary purpose is to support a school district, school, school club, or academic, arts, athletic, or social activities related to a school.



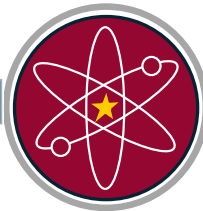
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These include:

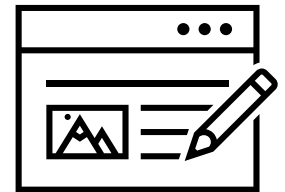
- Booster clubs
- Foundations
- Parent-teacher associations
- Parent-teacher organizations
- Parent-teacher support associations



SSO Guidelines and Policies

SSOs are required to follow certain guidelines and policies:

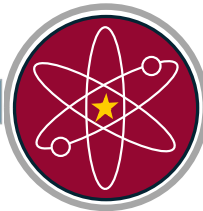
- *Tennessee Code Annotated (TCA) 49-2-603*
- Oak Ridge Schools Board of Education Policy 2.404, titled School Support Organizations
- Financial Accountability Act requires SSO's to be registered as a Non-Profit Organization with the State of Tennessee
- Registering as a 501(c)3 entity is ***optional***



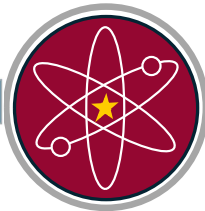
Requirements for Operating an SSO

Requirements for operating an SSO:

- Must be a non-profit and file a copy of the non-profit charter with the Secretary of State
- Must establish & maintain a reasonable organizational structure for the SSO (bylaws, officers, rules for meetings, and membership, etc.)
- Internal controls for accounting & protecting any money raised
- Receive permission from the Superintendent or designee to conduct fundraisers
- Maintain accurate records & follow the established retention schedule
- Annually file a statement of total receipts & disbursements with the Superintendent or designee
- Maintain adequate separation of duties between SSO officers and school employees who oversee a related school club or athletic group the SSO supports
- An Oak Ridge Schools employee cannot be the SSO's treasurer or sign checks for the SSO
- Follow the Model Financial Policy prepared by the Comptroller of the Treasury.



The SSO Information Can be Found on the Oak Ridge Schools Website



Oak Ridge Schools Website (continued)

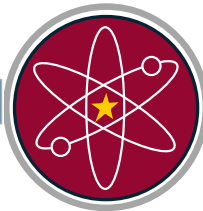
[HOME](#)[SCHOOLS](#)[CENTRAL OFFICE](#)[CONTACTS](#)[DISTRICT SERVICES](#)[NEWS+DATES](#)[ONLINE@ORS](#)[PARENTS](#)

School Support Organizations

[Home](#) / [Central Office](#) / [Business Services](#) / [School Support Organizations](#)

A School Support Organization (SSO) is a parent-teacher association, parent-teacher organization, booster club, alumni group, etc. whose primary purpose is supporting the school district, an individual school, a group of schools, a school club or any of a schools' academic, athletic, arts, or social activities.

SSOs in Tennessee are required by law to register as a nonprofit organization with the Tennessee Secretary of State office and file annually with them. SSOs are also required to follow guidelines and policies as defined in Tennessee Code Annotated Title 49, Chapter 2, Part 6 (the School Support Organization Financial Accountability Act), The Model Financial Policy for School Support Organizations (amended May 2020), and the Oak Ridge Schools' School Support Organization Policy (2.404).



Oak Ridge Schools Website (continued)

Approved School Support Organizations

- [Approved School Support Organizations](#)

Policy Documents

- [Oak Ridge Schools SSO Policy](#)
- [Oak Ridge Schools Fundraising Policy](#)

Annual Forms

- [Registration Packet – School Year 2023-2024](#)
 - [Annual Letter & Checklist](#)
 - [Annual Financial Report](#)
 - [Annual Information Form](#)
 - [Board of Education Agreement](#)
 - [Financial Agreement](#)
- [Fundraiser Approval Form](#)

Additional Resources

- [Administrative Procedure 2.404: School Support Organizations](#)
- [Model Financial Policy for School Support Organizations \(Procedures Manual\)](#)
- [TN Secretary of State Non-Profit Guidebook](#)
- [How to Become a Non-Profit](#)

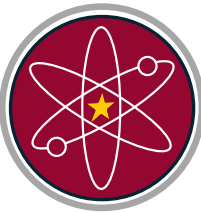
For additional questions regarding SSOs, please contact the principal of your associated school or the [Business Services Coordinator](#).



What Is The Process To Become An Approved SSO at Oak Ridge Schools ?

Step 1

- SSO completes all of the required forms & documents



Annual Check List

ANNUAL CHECKLIST OF REQUIRED FORMS & DOCUMENTS

Annual Information Form: This form must be completed in its entirety. At minimum, per the TN Secretary of State, all non-profits must have a President and Secretary. Your organization's goals & objectives for supporting students & the school should be listed on the form along with the names, addresses, phone numbers, and email addresses of each elected officer in the organization.

Tennessee Corporation Annual Report Form from TN Secretary of State Office: Proof that your organization has paid & your renewal is up to date with the TN Secretary of State. (Required for all organizations except for PTAs that fall under the TN PTA umbrella.)

SSO Financial Agreement: School support organizations must agree to operate in a fiscally responsible manner and in accordance with the Model Financial Policy for School Support Organizations. This is required to use the name, mascot, or logo of a school or the school district to solicit or raise money, materials, property, securities, services, or other things of value. Please be sure to read this document carefully before signing regarding compliance with accounting, controlling, and safeguarding of all money, materials, and property.

Annual Financial Report: It is required by law that all school support organizations submit a revenue and expense report at the end of the year. This report should detail SSO events that have taken place and the revenue and expenses of the organization. Revenue and expense information does become public record.

Board of Education Agreement: This form is the agreement between the SSO and the ORS Board of Education and is required to be signed by an organization representative, usually the member holding the office of President.

ONLY REQUIRED IN SOME INSTANCES

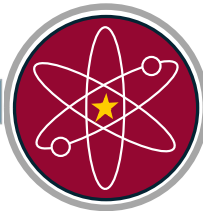
Copy of IRS Determination Letter: This is required only if your SSO is an approved 501(c)(3) entity.

(New Organizations Only) Copy of Organization's Charter: First year SSO's must provide a copy of the State approved Charter from the TN Secretary of State's office.

Where to file the Tennessee Corporation Annual Report Form:

The website is <https://TNBear.TN.gov>

The screenshot shows the Tennessee Secretary of State website. The header includes the state seal and navigation links for Businesses, Charities, Civics, Elections, Publications, Library & Archives, Safe At Home, Hearings, and Contact Us. The main content area is titled "Business Services Online" and includes a notice: "As of March 15, 2024 we have processed all corporate filings received in our office through March 07, 2024 and all annual reports received in our office through March 11, 2024." Below this notice is a list of services: "Form or Register a new Business", "Find and Update a Business Record", "Request a Certificate of Existence", "File an Annual Report" (highlighted with a red box), "Search Business Name Availability", and "Download the Business Entity Database". The footer contains the text "Secretary of State Tre Hargett" and "About the Office".



TN Secretary of State Website Filing (Option 1)

The screenshot shows the Tennessee Secretary of State website. The top navigation bar includes the Secretary's name, Tre Hargett, and various service categories like Businesses, Charities, and Elections. The main content area is titled 'Business Services Online' and lists several services. The 'File an Annual Report' service is highlighted with a red rectangular box. Below this, there are sections for 'Who Can File Here', 'How-To Videos', 'What You Can Do Here', and 'Instructions for Submission'. A 'Start Now!' button is visible in the top right of the 'File an Annual Report' section. A sidebar on the right lists 'What You'll Need to Submit a Report'.

Business Services Online

As of March 15, 2024 we have processed all corporate filings received in our office through March 07, 2024 and all annual reports March 11, 2024.

- Form or Register a new Business**
File documents to form or register a new business with the Tennessee Secretary of State.
- Find and Update a Business Record**
Search for a business by business name or Secretary of State control number in order to file annual reports and other amendments or to
- Request a Certificate of Existence**
Request, pay for, receive, and/or verify a Certificate of Existence online.
- File an Annual Report**
File or prepare an Annual Report for a business entity registered in the State of Tennessee.
- Search Business Name Availability**
Search the business services database to determine if a business name is available.
- Download the Business Entity Database**
Download the Tennessee Business Services business entity database.

File an Annual Report

Business Services Online > File an Annual Report

Who Can File Here

- For Profit Corporations
- Nonprofit Corporations
- Limited Liability Companies
- Domestic Limited Liability Partnerships
- Limited Partnerships (registered under the Uniform LP Act of 2017)

How-To Videos

- How-To Video: File an Annual Report – For Profit Corporation
- How-To Video: File an Annual Report – Nonprofit Corporation
- How-To Video: File an Annual Report – LLC
- How-To Video: File an Annual Report – LLP

Start Now!

What You'll Need to Submit a Report

- Secretary of State Control Number
- Name and Business Address of Principal Officers, Governors, Directors, Managers, or General Partners.
- Credit or Debit card (Additional fees include a service fee).

What You Can Do Here

- E-File Annual Reports and pay fees online. A service fee will be charged for filing fees paid online by credit/debit card or eCheck.
- Print and Mail Annual Reports that are prepared online. Annual Report information is entered through the online tool, printed and mailed with payment. This option does not charge a service fee.
- Pursuant to T.C.A. §47-29-102 a handling charge of \$30.00 or the written amount of the item, whichever is less, will be charged on returned paper checks and electronic checks.

Instructions for Submission

- Business Entities listed as "active" may submit online if an annual report has not yet been submitted for the current submission period.
- Annual reports cannot be filed prior to the submission period.
- Annual reports can be submitted from the first day of the fiscal year ending month of record to the annual report due date.
- Delinquent annual reports can be submitted within 4 months following the due date.
- Annual reports are due on or before the first day of the fourth month following the company's fiscal year closing.
- There is an additional \$20 fee if any changes are made to the Registered Agent and/or Registered Office.

Secretary of State Tre Hargett About



TN Secretary of State Website Filing (Option 2)

Step 1 of 3

The screenshot shows the Tennessee Secretary of State website. The header includes the state seal and navigation icons for various services. The main content area is titled 'Business Services Online' and contains a list of services. The 'Find and Update a Business Record' service is highlighted with a red border. Below the services list, there is a footer with contact information and a logo.

https://tnbear.tn.gov/ecommerce/default.aspx

Welcome to CashPr... e-Funds for Schools Edison BOA Data Transacti... Welcome - Express... ePlan Home K KTFUCU Local Government L... Oak Ridge Schools... Skyward Employee... LGIP My Apps Dast

Tennessee Secretary of State
Tre Hargett

Businesses Charities Civics Elections Publications Library & Archives Safe At Home Hearings Contact Us

Business Services Online

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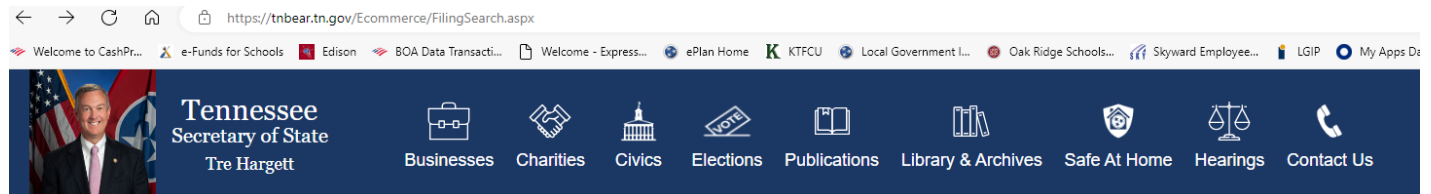
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Download the Tennessee Business Services business entity database.

Secretary of State Tre Hargett
Tre Hargett was elected by the Tennessee General

About the Office
The Tennessee Secretary of State has oversight of the

TN Secretary of State Website Filing (Option 2)

Step 2 of 3



Business Services Online > Find and Update a Business Record

Business Information Search

As of March 15, 2024 we have processed all corporate filings received in our office through March 07, 2024 and all annual reports received in our office through March 11, 2024.

Search by business name or [Secretary of State Control Number](#) in order to file annual reports and other amendments or to view the business detail.

Search:

Search Name: Oak Ridge High School Band Boosters	<input checked="" type="radio"/> Starts With <input type="radio"/> Contains
Control #: <input type="text"/>	
Active Entities Only: <input type="checkbox"/>	<input type="button" value="Search"/>

Information about individual business entities can be queried, viewed and printed using this search tool for free.

If you want to get an electronic file of all business entities in the database, the full database can be downloaded for a fee by [Clicking Here](#).

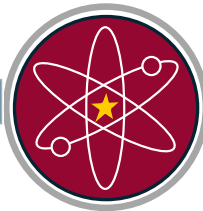
[Click Here](#) for information on the Business Services Online Search logic.



TN Secretary of State Website Filing (Option 2)

Step 3 of 3

The screenshot shows the Tennessee Secretary of State website interface. At the top, there is a navigation bar with the state logo and various service icons. Below this is a breadcrumb trail: Business Services Online > Find and Update a Business Record > Business Entity Detail. The main heading is "Business Entity Detail". A red box highlights the "Available Entity Actions" section, which includes links for "File Annual Report", "Certificate of Existence", and "More". To the right of this section, a note states: "Entity details cannot be edited. This detail reflects the current state of the filing in the system. Return to the Business Information Search." Below the actions is a summary box for "000581226: Nonprofit Corporation - Domestic" with a "Printer Friendly Version" link. The summary box contains the following information: Name: OAK RIDGE HIGH SCHOOL BAND BOOSTERS; Business Type: School Organization - Exempt; Status: Active; Initial Filing Date: 07/10/2008; Formed in: TENNESSEE; Delayed Effective Date: AR Due Date: 04/01/2024; Fiscal Year Close: December; Term of Duration: Perpetual; Inactive Date: Principal Office: 1450 OAK RIDGE TPKE, OAK RIDGE, TN 37830-6338 USA; Mailing Address: 1450 OAK RIDGE TPKE, OAK RIDGE, TN 37830-6338 USA; AR Exempt: No; Obligated Member Entity: No; Public Benefit Corporation: Yes. Below the summary box are tabs for "Assumed Names", "History", and "Registered Agent". The "Assumed Names" tab is active, showing a table with columns "Name", "Status", and "Expires", and a message "No Assumed Names Found...". At the bottom of the page, there is a footer with the text "Secretary of State Tre Hargett" and "About the Office", along with a circular logo on the right side.



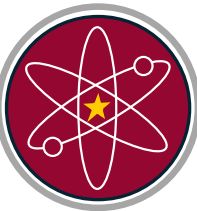
What Is The Process? (continued)

Step 2

- Submit the completed packet to the bookkeeper or administrative assistant at the school

Step 3

- The packet should be reviewed by the Principal and he/she will sign the Board of Education Agreement



What Is The Process? (continued)

Step 4

- The packet should be forwarded to the Business Services Coordinator for review

Step 5

- The packet will then be forwarded to the Executive Director of School Leadership for final approval



What Is The Process? (continued)

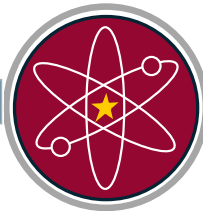
Step 6

- Upon final approval, a confirmation email will be sent from the ORS Business Office to an SSO representative informing them of their approval status.



Common Problems That Delay Approval

- **Not including the TN Corporation Annual Report from TN Secretary of State**
- **Math Problems with the Financial Reports**
- **Not adhering to the due date**
- **ORS employee was a treasurer and/or check signer**

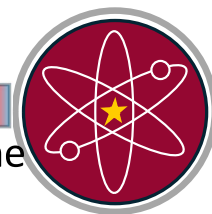


Procedures Manual

Model Financial Policy for SSOs (Procedures Manual) produced by the Tennessee Comptroller of the Treasury

- Provides guidance, rules and regulations, financial forms, etc. that all SSOs must follow to assure compliance with TCA 49-2-603. The following topics are covered in the manual:
 - **Required Policies & Procedures:**
 - Accounting and Internal Controls – *Overarching Requirements*
 - Accounting and Internal Controls – *General Requirements*
 - **Recommended Policies & Procedures:**
 - Accounting & Internal Controls – *Disbursements*
 - Accounting & Internal Controls – *Receipting Money*
 - **Required Reporting – Sample Forms**
 - **Frequently Asked Questions and Answers**

The Model Financial Policy for School Support Organizations (Procedures Manual) can be found on the Tennessee Comptroller of the Treasury at the link: [MODEL FINANCIAL POLICY FOR \(tn.gov\)](#)



Selected Frequently Asked Questions

Who can serve on the board of an SSO?

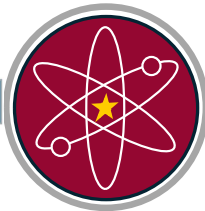


Selected Frequently Asked Questions

Who can serve on the board of an SSO?

*Anyone**

***Exception:** Oak Ridge Schools employees cannot hold the Treasurer position or be a check signer for an SSO



Selected Frequently Asked Questions

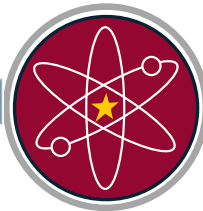
Is there a distinction between school sponsored events and SSO sponsored events?



Selected Frequently Asked Questions

Is there a distinction between school sponsored events and SSO sponsored events?

Yes. If the SSO sponsors the event/fundraiser, then the SSO is responsible for collecting & accounting for the money, even if the event/fundraiser is held on school property during the school day with students & teachers involved.



Selected Frequently Asked Questions

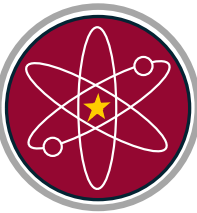
If money is collected by a school employee acting in his or her official capacity, can this money be considered SSO money?



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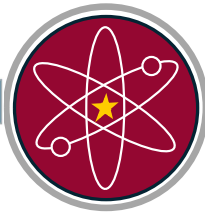
No. Such money is considered school money and must be deposited into the school's accounts.



Selected Frequently Asked Questions

School money vs SSO money

Can students turn in money collected during the school day for an SSO sponsored event, whether inside or outside the school, to a school representative for temporary safekeeping?



Selected Frequently Asked Questions

School money vs SSO money

Can students turn in money collected during the school day for an SSO sponsored event, whether inside or outside the school, to a school representative for temporary safekeeping?

Students can turn in money for an SSO fund raiser to a school representative as long as the money is in a sealed envelope and never opened by anyone other than the member of the SSO responsible for handling the money.

The school employees are merely a pass through in this situation.



Selected Frequently Asked Questions

Can an SSO reward players/students for their fundraising efforts with credits against their individual accounts (what they must pay for a trip or for gear, etc.)?

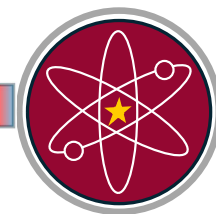


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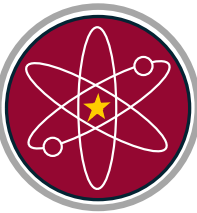
No. The IRS has the following to say:

- *The IRS* as found that the use of individual fundraising accounts frequently results in illegal private benefits and strongly encourages its members not to use individual fundraising accounts since they may result in fine and penalties from the IRS and/or loss of tax-exempt status.
- IRS, reportedly stated that any booster club that raises money to benefit ***an individual rather than the group is in violation of the federal law*** and stands to lose its tax-exempt status.
- When fundraising proceeds are attributed to specific students and used to offset fees or costs incurred by those students based upon the amount sold or the amount of time worked, it represents income to the students/parents. It is considered private benefit or inurement to the individuals.



Selected Frequently Asked Questions

Can Booster clubs give gift cards as incentives?

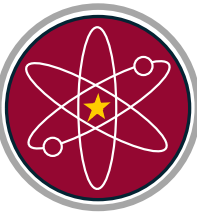


Selected Frequently Asked Questions

Can Booster clubs give gift cards as incentives?

No. Giving cash or cash equivalent incentives to high school student athletes is against the TSSAA rules.

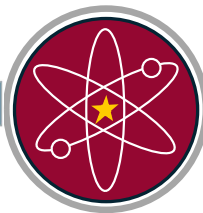
The same is true with recruiting student athletes.



Selected Frequently Asked Questions

Who can request to review the SSOs Financial Statements?

When can a review of the SSOs Financial Statements be requested?



Selected Frequently Asked Questions

Who can request to review the SSOs Financial Statements?

Anyone.

When can a review of the SSOs Financial Statements be requested?

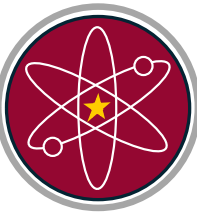
Anytime.



Selected Frequently Asked Questions

Can an SSO use Oak Ridge Schools' tax ID number?

Are SSOs required to have their own EIN?



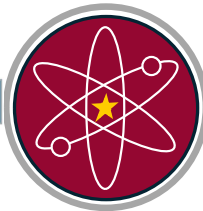
Selected Frequently Asked Questions

Can an SSO use Oak Ridge Schools' tax ID number?

No. An SSO cannot use Oak Ridge Schools' tax ID number.

Are SSOs required to have their own EIN?

No. But it is strongly encouraged so that a personal SSN isn't required to open a bank account.



Selected Frequently Asked Questions

Can an SSO pay salary supplements to coaches?



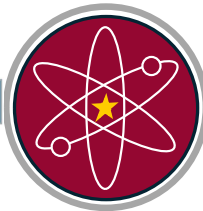
Selected Frequently Asked Questions

Can an SSO pay salary supplements to coaches?

It depends on the situation.

Salary supplements for Board Of Education (BOE) employees must be paid through the BOE

If a non-BOE employee, perhaps. But be aware of TSSAA and IRS regulations (1099)



Selected Frequently Asked Questions

Tennessee School Board Association (TSBA) has been receiving questions from school districts on coaching stipends, funds or gifts being provided to coaches and coaching staff by school support organizations, including booster clubs

The questions are based on a school support organization directly paying coaches or assistant coaches “supplements” or additional money. A school support organization (SSO) directly paying a supplement, bonus, or buying gifts for coaching staff most likely violates one or more of the following:



Selected Frequently Asked Questions

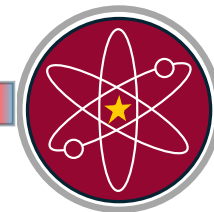
[Tennessee Secondary School Athletic Association \(TSSAA\) Bylaws](#): “Coaches must be paid entirely from funds approved by either the board of education, governing board of the school, Director of Schools, or the Principal of the school.” (Article I, Section 9, C.; page 11).

[The Comptroller’s Procedures Manual: Model Financial Policy for School Support Organizations](#): “Payments for salary supplements must not be made directly to the coaches, assistant coaches, or other employees (e.g. teachers, principals) of the Board of Education. Salary supplements for Board employees must be paid through the Board of Education. The SSO must make donations to the Board for this purpose rather than paying Board employees directly.” (see FAQ, 26; page 38).

[The Comptroller’s Procedures Manual: Model Financial Policy for School Support Organizations](#): “All SSO funds must be used in support of the SSO’s goals and objectives as related to supporting a school district, school, school club, or school academic, arts, athletic, or social activity.” (see Requirements, 6; page 6).

ORS Note:

Gender specific sports (as defined by TSSAA rules) must have approval from Central Office for payment of additional coaches. Please speak with your coach, who will work with the athletic directors and central office.



Selected Frequently Asked Questions

In September 2024, the Tennessee Comptroller of the Treasury presented an investigative report on the Farragut Dugout Club.

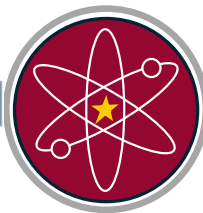
Results of Investigation:

Farragut Dugout Club Officers improperly paid salary supplements to Farragut High School Baseball Coaches without Knox County School System approval totaling \$3,550.

Farragut Dugout Club Officers used club funds to buy questionable gifts for coaches and themselves totaling at least \$495.63

Farragut Dugout Club Officers charged fees to players that were not accounted for as student activity funds

Source: Tennessee Comptroller of the Treasury at: <http://www.comptroller.tn.gov.gov/ia/>



Selected Frequently Asked Questions

How to differentiate between school and SSO fundraisers?



Selected Frequently Asked Questions

How to differentiate between school and SSO fundraisers?

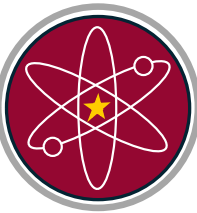
Who is the sponsor?

Who is accounting for the money?

Who is benefitting from the money?

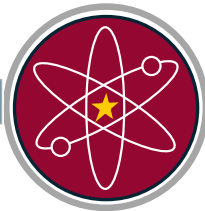


Questions



SSOs Are Valued and Much Appreciated!

- *SSOs are a valued resource and much appreciated supporters of our schools.*
- *Thanks for all that you do!*
- *Your willingness to ensure the continued success of the many programs at Oak Ridge Schools is greatly appreciated.*



School Support Organization

Thank You For Your
Support and Attention

March 27, 2025

