

Sumner County Schools

Parents & Students

Getting

Programs

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Sumner County School District
Handbook

Registration

After School Programs

Special Services and Other
Special Programs/Services

Student Code of Conduct

School Support Organization

School Support Organization

School Nutrition

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Sumner County Schools Website

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School Support Organization Menu

School Support Organizations (SSO) are a valued resource and are much appreciated supporters of our students and schools. Volunteers with our School Support Organizations work hand in hand with our schools and are required to follow certain guidelines and policies as defined in the *Tennessee Code Annotated 49-2-603* (School Support Organization Financial Accountability Act - S S O F A A) and *Sumner County Board of Education Board Policy 2.101*, titled: *School Support Organizations*.

School Support Organizations must be approved by the Principal of the school they are affiliated with and the Director of Schools or his designee. Each SSO must provide documentation annually that shows their financial activities: the volunteers in charge of the SSO, that the SSO is a registered non-



Z

All of the following are required to complete and submit

[REDACTED]

[REDACTED]

[REDACTED]



09513292

Tennessee Corporation Annual Report Form

AR Filing #: 09513292
FILED: Jul 9, 2023 3:38PM

File online at: <https://TNBear.TN.gov/>

Reporting Year: 2022

423-2324 C

Annual

This Annual Report has been successfully

filed. Please use this report for



x e i e e s - (c)() i i s

To be tax-exempt under section 501(c)(3) of the Internal Revenue Code, an organization must be organized and operated exclusively for exempt purposes (such as those listed in section 501(c)(3)) and its assets must not inure to the private inurement of any individual. In addition, it may not be an action organization.

[Redacted content]

2022 03 01 2022 05 20

[REDACTED]

Employee

Open to Public Inspection

A For the 2022 Calendar year, or tax year

and

B Identification

[REDACTED]

Terminated for Business
Gross receipts are normally \$50,000 or less

E Website:

[REDACTED]



Return of Organization Exempt From Income Tax

Department 501(c) 507 or 4047(c)(4) of the Internal Revenue Code (except private foundations)

OMB No. 1545-0047

2021

Open

Check if applicable:

Address change

ELEMENTARY SCHOOL PTO

Doing business as

Initial return

Final return/terminated

208

Amended return

501

A

Trust

City or town, state or province, country, and ZIP or foreign postal code

SCHOOL

2 Check this box if the organization discontinued its operations or disposed of more than

or

D Employer identification number

If "No," attach a list. See instructions

4 Number of independent voting members of the governing body (Part VII, line 1b)

Model Financial Policy for School Support Organizations (SSO)

Requirements - Overarching

1. All SSOs are subject to audit by the Tennessee Comptroller of the Treasury. The Comptroller will allow SSOs to follow the discretion of the SSOs to maintain all records in a manner that will allow the Comptroller to audit the SSOs. SSOs must maintain all records in a manner that will allow the Comptroller to audit the SSOs. SSOs must maintain all records in a manner that will allow the Comptroller to audit the SSOs.

[REDACTED]

2. If an SSO is unable to immediately contact the Comptroller of the Treasury, the SSO should contact the Division of Investigations.

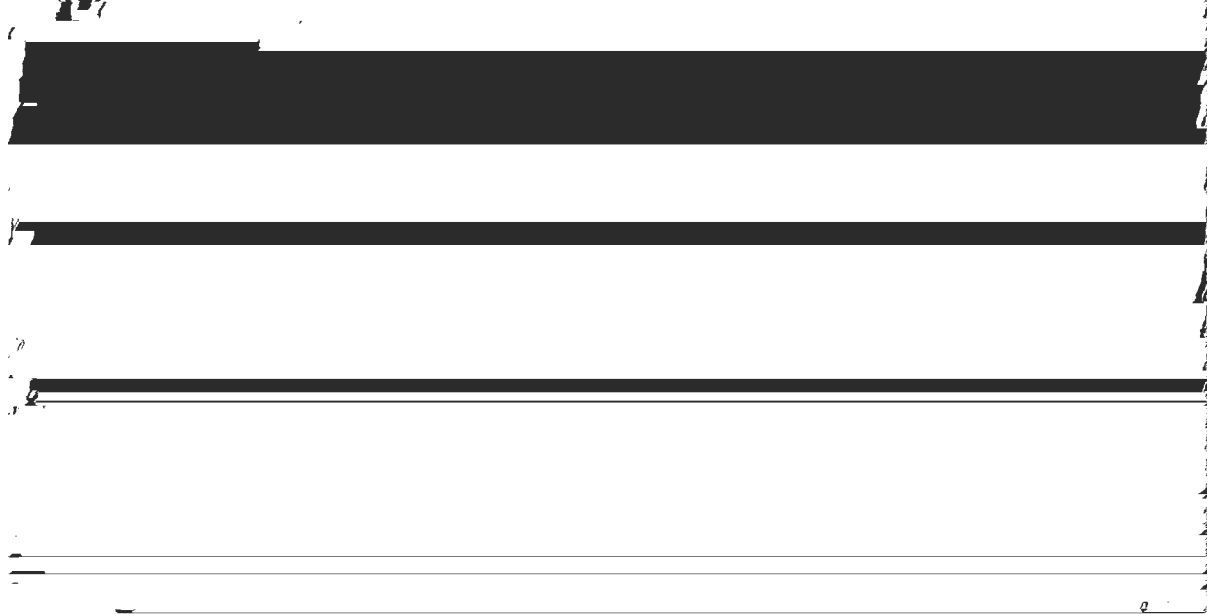
7.

in electronic files, these files must be backed up at least every week, and the backup files must be secured in an off-site location in such a manner as to protect the files from damage or theft.

_____ is responsible for the operation of the SSO

[REDACTED]

11. It is the responsibility of each SSO to become informed about changes to the *Model Financial Policy for School Support Organizations* on an annual basis.



12. The *Model Financial Policy for School Support Organizations* assumes that a board of directors has been appointed for each SSO. In situations where a board of directors has not been formally appointed, the officers of the SSO shall act as the board of directors for purposes of implementing the requirements of the *Model Financial Policy for School Support Organizations* only. This statement of responsibility under the *Model Financial Policy for School Support Organizations* is not intended to address any legal issues related to the appointment or non-appointment of a board of directors.

State Has Issued Our SSO an Administrative Dissolution Letter What Do We Do Now?

What is *Administrative Revocation*?

Administrative revocation occurs when a corporation's charter is administratively dissolved by the Division of Business Services for any of the following reasons:

[REDACTED]

[REDACTED] The Division of Business Services will [REDACTED] 90 days [REDACTED] months

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

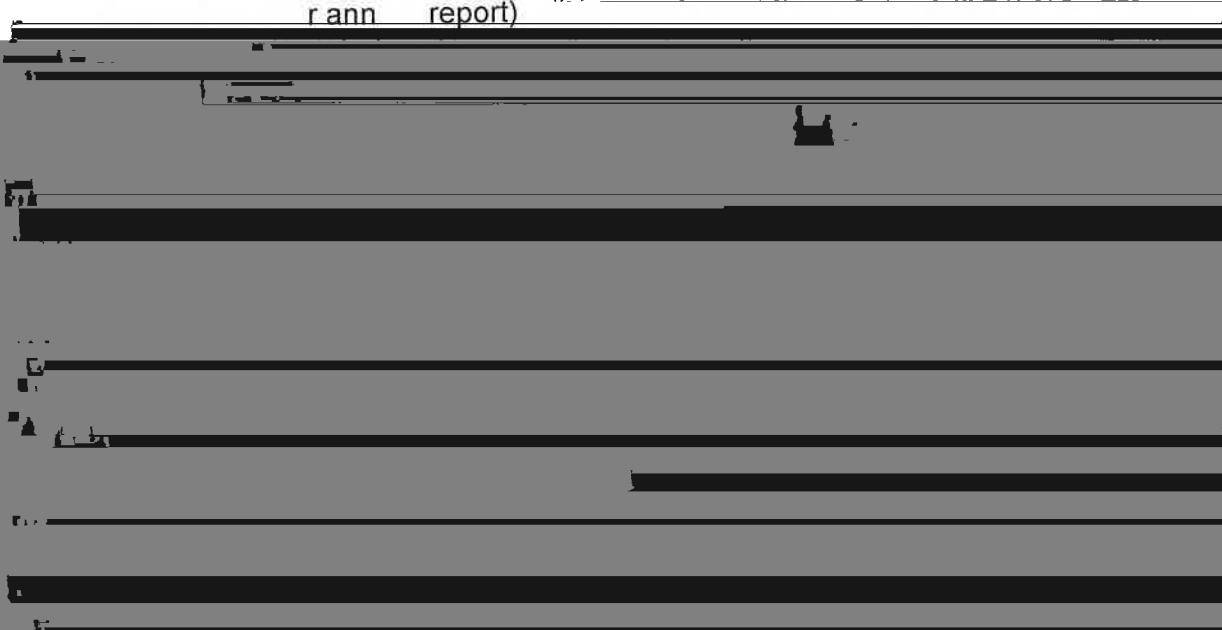
[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

Once you click on the above hyperlink, enter the SSO's state control number
(annual report)





We Know Booster Clubs

SMOOTH TRANSITIONS Organizing Your Booster Club Records

It is important that your organization's permanent records and financial documents be handed over to the new incoming officers. Now is the time to gather up these documents and prepare for a face-to-face meeting to help your successors get started on the right foot.

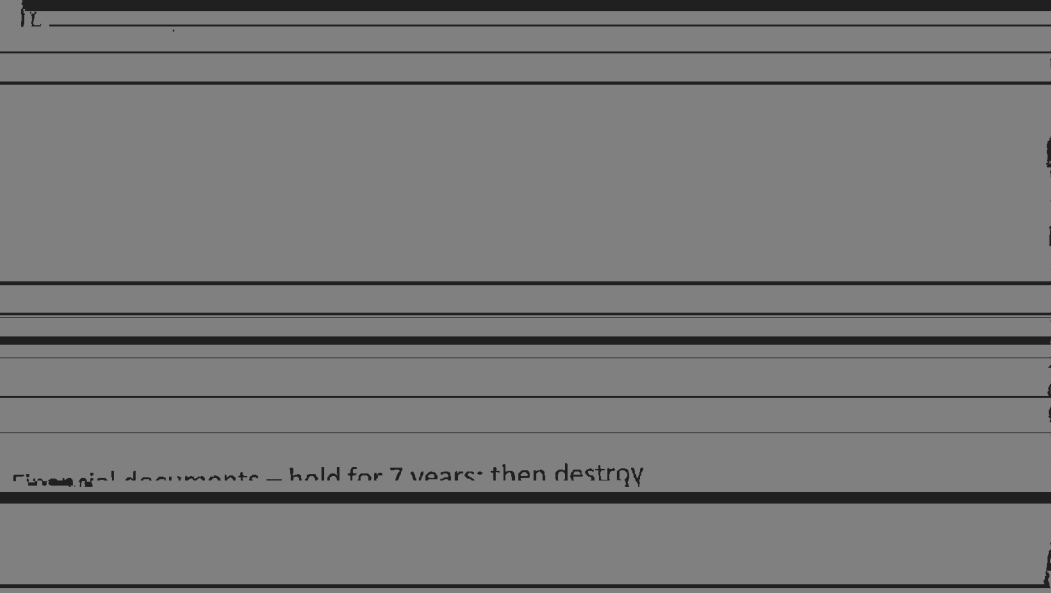
Your booster club's permanent records should include:

- Articles of incorporation (if your group is incorporated as a nonprofit in your state)
- Bylaws (including documentation of prior amendments)
- PBUSA membership certificate verifying your 501(c)(3) tax-exempt status and/or IRS EIN letter (Form CP575)
- State income tax exemption documents (if any)
- State sales tax exemption documents (if any)
- State fundraising registration documents (if any)
- Year-end financial report and statement

Financial records should include

IRS 990-series return (990N, 990EZ or full 990) – three (3) most recent returns must be publicly available upon request

Financial documents (periodic) – hold for 7 years; then destroy



Financial documents – hold for 7 years; then destroy

when you're a member of PBUSA.

Your key documents and financial records can be stored in the cloud in your online dashboard.



Parent Booster

We Know Booster Clubs

How to Conduct an Internal Financial Review

[REDACTED]

- o Finances should be reviewed annually by an audit committee that consists of two or more individuals who do not routinely handle the organization's finances, such as by being a signatory on the accounts.
- o Cash should always be counted by at least 2 persons at/near the time received, and then recounted by the treasurer or other individual prior to deposit.

Step #7: Review officers/directors to ensure adequate information is provided for the organization and its members.

Are reports from the treasurer timely and complete?

Are financial policies including separation of financial controls being followed?

[REDACTED]

[REDACTED]

*by Jeffrey S. Tenenbaum, Esq.
Managing Partner
Tenenbaum Law Group PLLC
August 18, 2021*

The terminology used to describe nonprofit, tax-exempt organizations often generates much confusion.

[REDACTED] generally organized and operated

[REDACTED]

The vast majority of all nonprofits in the United States (including charities and foundations as well as educational, healthcare, religious, and arts and cultural institutions) are tax-exempt under IRC Section 501(c)(3). Other common categories of federal tax-exempt status are Sections 501(c)(4) social welfare organizations, 501(c)(5) labor and agricultural organizations, 501(c)(6) trade and professional associations and chambers of commerce, and 527 political organizations. In addition, it is common for an



thank you =)