



April 30, 2026

Hello School Support Organization (SSO) Officers,

As the school year comes to a close, it is time for your organization to begin looking forward and planning for the start of the next school year. Now is the time to review the required annual documents necessary to be compliant with the School Support Financial Accountability Act. School Support Organizations (SSO) include all organizations that are set up to support Sumner County Schools and their academic, arts, athletic, and school sponsored student programs and activities. Each SSO must be a registered non-profit public benefit corporation in the State of Tennessee and comply with TCA 49-2-604, the *Model Financial Policy for School Support Organizations (Procedures Manual)*, issued by the Tennessee Comptroller of the Treasury, and all SCS district policies and guidelines. SSO resources and information are available on the Sumner County Schools website <https://www.sumnerschools.org/resources/school-support-organization>.

All school support organizations wanting to be approved to operate for the 2026-2027 school year must register and submit all required annual documents after June 30, but no later than August 1, 2026.

Please ensure that the forms are prepared by the SSO officers and are legible, this is important for communication purposes. Forms must be completed and submitted to the school bookkeeper or administration at your school for review and approval. It is the responsibility of each officer to read each document carefully before signing so that everyone is aware of all guidelines and requirements regarding officers and the operations of a school support organization.

Please submit one completed registration packet by the deadline, you will receive a confirmation email that the documents have been received. **Organizations may not operate or conduct fundraisers until a confirmation email has been received.** A follow-up email may be sent to the officers on record if additional information or documentation is needed during the review of the SSO reports and information.

Included in the SSO registration packet is a checklist for the annual SSO forms and documents. The SSO forms are available on the SSO page of the SCS website, located under the resources tab (see the link in the first paragraph above). Please reach out to the SCS Internal Audit Department if you have any questions or need additional information that is not on the SCS website.

Dia Hall

Sumner County Board of Education

Internal Audit, SSO liaison and support contact

dia.hall@sumnerschools.org

ANNUAL SSO CHECKLIST OF REQUIRED FORMS & DOCUMENTS

- SSO Annual Information Form:** This form must be completed in its entirety. At a minimum, the organization must have three officers. Your organization's goals & objectives for supporting students & the school should be listed on the form along with the name, address, phone number, and email address of each elected officer in the organization. Immediate family members may only serve together as co-officers in the same position. It is also recommended that the SSO have a organization email that officers have access to monitor.
- Tennessee Corporation Annual Report Form from TN Secretary of State Office:**
Proof that your organization's annual report has been filed with the TN Secretary of State. Required for all organizations except PTA and FFA Alumni groups that fall under the respective state level organizations, state organization members submit organization membership information.
- 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 and the policies and guidelines from the Sumner County Board of Education. 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 regarding compliance with accounting, controlling, and safeguarding of all money, materials, and property before signing.
- Annual Financial Report:** It is required by law that all school support organizations submit a revenue and expense report at the end of each school 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. Additional pages may be attached to provide accurate details and information.
- Board of Education Agreement:** This form is the agreement between the SSO and the Sumner County Board of Education and is required to be signed by the SSO officers.

REQUIRED IN SOME INSTANCES

- Copy of form 990 filed with the IRS:** 501(c)(3) organizations, submit a copy of (or proof of filing) the most recent form 990 filed with the IRS. Due date is generally the 15th of the 5th month after your fiscal YE, so this will be the form filed for the prior year.
- Copy of by-laws:** This is required whenever the by-laws of an organization are updated. The organization by-laws were last updated on _____.
- Concession Stand, Parking, Bookstore, or Spirit Wear Shop/Sales Agreements:** These are required if a SSO operates a school concession stand, pay for parking, or operates a bookstore/school spirit wear shop at school or on school property.
- Copy of IRS Determination Letter:** required if your SSO has been granted 501(c)(3) status this year.

(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 and a copy of the receipt indicating that the organization has been registered with the Sumner County Government.
- Copy of the Organizations EIN Verification Letter:** required if your organization has been assigned an EIN this year.

Sumner County Schools - SSO Annual Information Form

Updated 2026

(This form must be submitted to the director of schools/designee at the beginning of each school year & prior to conducting any fundraisers – Pursuant to section 49-2-604, TCA)

For School Year 20 _____ / 20_____ (school year beginning in August)

Organization Name _____

Date Completed: _____ School Name _____

Goals and Objectives of Organization:

Status

Nonprofit* *SSO has also been granted 501(c)3 status from the IRS - Yes No

Chartered member of nonprofit organization or foundation (example PTA or FFA Alumni)

Does the organization anticipate issuing payment to SCBOE employees or providing funding for supplements or extra SSO funded positions at a school?

No Yes – all payments must be pre-approved & made thru the SCS payroll dept.

** If yes, attach a list of all SCBOE employees the organization anticipates paying, the reason for the payment and estimated amount.

Officers – (print complete information – please ensure it is legible)

President _____ Phone Number _____
Address _____ Email _____

Vice-President _____ Phone Number _____
Address _____ Email _____

Treasurer _____ Phone Number _____
Address _____ Email _____

Secretary _____ Phone Number _____
Address _____ Email _____

Other _____ Phone Number _____
Address _____ Email _____

SSO email: _____

SSO mailing address if other than the school: _____

*** New form must be submitted if there is a change of officers during the school year ***

There has been a change to the SSO officers during the school year. The new officer(s) are listed above. Date effective: _____ Submitted By: _____



SCS School Support Organization Annual Financial Agreement

This agreement is to help ensure that the officers of the school support organization (SSO) have adequate information to ensure the SSO has written financial procedures in place and have the basic knowledge to operate the SSO in a fiscally responsible manner and at a minimum; adhere to the requirements of the *Model Financial Policy for School Support Organizations*, and SCS policies, maintain adequate financial records as well as safeguard the organization's funds against fraud, waste, and abuse. It is the fiduciary responsibility of each SSO officer to safeguard the organization's funds and operate with the established guidelines for a SSO. Please complete the following checklist to confirm you have received and understand this information.

Organization Name: _____ School Year: _____

All SSO funds must be receipted when received and deposited into the SSO bank account within three days. Funds may not be kept at an individual's home, deposited into an individual's account, or left unattended or unsecure. Minimum guidelines of the SSO Procedures Manual must be followed.	
The SSO Board must vote to approve the use of electronic collections & payment service vendors each year and must have written procedures to ensure that adequate records and transaction details can be obtained and proper oversight is maintained. SSO Procedures Manual guidelines must be followed.	
School funds may not be given to or taken over by a SSO. All school funds, by law, must be received by and accounted for by the school. This includes money generated from school fees, school sponsored activities, events, athletic gates, and fundraisers, etc.	
SSO bank account signatory cards must be up to date for the current school year with at least two signers (unrelated SSO officers). School staff may not be signers or have access to SSO funds (checks, debit card, or account access) or serve as an officer (except for a non-voting advisor role) of the SSO.	
At least two SSO officers must be involved in the process of keeping adequate financial records, handling & counting money, depositing funds, approving purchases and issuing checks or payments.	
Written procedures must be in place regarding the approval and disbursement of SSO funds. All invoices and receipts (and other related support documents) are to be kept in the organization's financial records for a minimum of 4 years. Disbursements must follow SSO Procedure Manual & SCS guidelines pertaining to SSOs.	
Disbursements may not be made by cash nor checks payable to "cash". Pre-numbered checks should be used and must have two authorized signatures. Blank checks may never be signed.	
If the organization authorizes the use of a debit card by an SSO officer(s), there must be written procedures in place to safeguard the debit card, authorize its use, and require detailed transaction documentation for each use. Minimum guidelines of the SSO Procedures Manual must be followed.	
Bank reconciliations must be completed each month, in a timely manner. The officers must meet at least monthly to review the bank recon and all transactions and supporting documents. Transactions and bank reconciliation must be approved by a member(s) who is not authorized to sign checks.	
A treasurer's report must be provided to the school principal monthly, or upon request, and to SSO members at regular SSO meetings, or upon request.	
The SSO operations manual and additional resources and information are available on the SCS website (resource page), it is the responsibility of all SSO officers to become familiar with the operational requirements of an SSO (information provided by the BOE and other governing agencies) and operate the SSO according to the requirements and restrictions that apply to their organization.	

All SSO officers of our school support organization have read and understand the fiduciary responsibilities to safeguard SSO funds as required by law in the State of Tennessee. The below signed agree to adhere to the SSO polices and operating procedures – which must be at least the minimum controls and guidelines set by the Tennessee Comptroller and any added procedures necessary to reduce or eliminate fraud, waste, and abuse within our organization. We also understand that misuse of SSO funds, or failure to follow the SSO manual guidelines, could result in an investigation by the Tennessee Comptroller of the Treasury or another agency.

Reference:

Model Financial Policy for School Support Organizations (procedures manual)

School Support Organization Financial Accountability Act (S.S.O.F.A.A)

Sumner County School SSO Handbook

SCBOE Policy – 2.404 School Support Organizations

State of Tennessee - Non-profit Guidelines, Dept. of Revenue requirements

Internal Revenue Service - Guidelines for non-profits and charities

SSO officer - signature and printed name (if not legible)	Position	Date
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SSO officer - signature and printed name (if not legible)	Position	Date
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SSO officer - signature and printed name (if not legible)	Position	Date
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Sumner County Schools - SSO Annual Financial Report

Updated 2026

(This form must be submitted to the director of schools/designee at the end of each school year – Pursuant to section 49-2-604, TCA – SCBOE deadline is August 1st each year)

School Year Ending June 30, _____ EIN# _____

Organization Name _____

President _____ Treasurer _____

Contact Email _____

1. Objectives and activities that were completed by the SSO during the SY: _____

2. SSO Financial Activity Summary for the school year that just ended June 30:

SSO fund balance at the beginning of the school year (July 1): \$ _____

3. Money raised during the school year (activities, donations received, fundraisers, etc.):

A.	_____	\$ _____
B.	_____	\$ _____
C.	_____	\$ _____
D.	_____	\$ _____
E.	_____	\$ _____
F.	_____	\$ _____

Total revenue for the school year \$ _____

4. Money spent during the school year (purchases, donations made, activity expenses, etc.):

A.	_____	\$ _____
B.	_____	\$ _____
C.	_____	\$ _____
D.	_____	\$ _____
E.	_____	\$ _____
F.	_____	\$ _____

Total expenditures for the school year \$ _____

5. Funds in the SSO account at end of school year (June 30): \$ _____

** A separate sheet may be attached to show revenue and expenses if additional room is needed, or an accounting software is used to generate the financial report. SSO monthly financial review forms may also be included.

6. Attach a copy of the SSO June 30th bank statement.

Prepared By: _____ Date: _____
(Name and Title of SSO representative)



Board of Education and SSO Agreement

Board of Education and School Support Organization Annual Agreement

In accordance with the guidelines established by Public Chapter 326, the School Support Organization Financial Accountability Act of 2007 (revised in 2028), the Sumner County Board of Education recognizes the following entity as an official school support organization:

This agreement is for the _____ school year and is subject to continued proof of compliance with Public Chapter 326 and all Sumner County Board of Education policies and procedures regarding school support organizations. The School Support Organization agrees to comply with requests for financial disclosure and abide by reporting and operational requirements set forth under the *Model Financial Policy for School Support Organizations* issued by the Tennessee Comptroller's Office and all other Federal, State, and Local laws and operating requirements governing school support organizations and Tennessee internal school funds.

The SSO agrees to hold harmless the Sumner County Board of Education, the school district, and/or any individual school and school staff members for the actions of the school support organization and its officers.

SSO Name: _____ EIN# _____

SSO Representative: _____ Date: _____

School Principal: _____
(Signature - School Name) (Date)

[] SSO paperwork received

BOE designee signature

Date

School Support Organization Year to Year Transition Checklist

School Support Organizations transition leadership on a regular basis, many organizations see a change each year in officers. Planning ahead can help the organization stay organized, compliant, and ready for the new school year.

Officers, outgoing and incoming, should work together before the end of the school year to share information, transfer responsibilities, and prepare for the coming school year.

Review Requirements

- Review the SSO bylaws for term limits and election procedures
- Ensure all new officers meet SCBOE SSO requirements and S.S.O.F.A.A. guidelines

Officer Transition Meetings

- Review responsibilities for each role
- Review operating manuals, bylaws, policies, and guidelines
- Share lessons learned and tips for things that worked well (or didn't)
- Answer questions from incoming officers
- Meet with school administration and the staff the SSO partners with to discuss school needs, and the SSO goals & objectives, etc. for the upcoming school year

Transfer Records and Files

- Make sure all records are passed on to incoming officers:
 - SSO permanent records (see the SSO Procedures Manual – Custodian of Records)
 - SSO all transactional documents and records (complete records for at least 4 years prior)
 - Bank account, shared files, budgets, registration and tax documents, etc.
 - IRS & State requirements and guidelines, SCBOE policies and guidelines
 - Volunteer member contact lists
 - Vendor and community partner contacts
 - Volunteer & member contact lists

Update Financial Access and Organization Contact Information

- Add at least two incoming officers to the SSO bank account then, remove outgoing officers
- Confirm access for new officers to accounts, vendors, software, PO Box, SOS, IRS, etc.
- Ensure access to SSO email account to ensure your organization continues to receive information
 - Best practice is to use an email address that can be viewed by officers, and access changed as needed - such as schoolpto@email.com or schoolptopresident@email.com
- Ensure SSO social media and website account logins and two-factor authentication information is shared and updated to new officers.
- Prepare required information for the SSO annual paperwork submission to SCBOE, SOS, & IRS and ensure the submission deadlines are communicated to incoming officers.