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| <u>Section D:</u><br><br><b>Fiscal<br/>Management</b> | <b>Knox County Board of Education Policy</b> |                  |             |
|   | <b>School Support<br/>Organizations</b>      | Descriptor Code: | Issued:     |
|   |  | <b>D-250</b>     | <b>4/08</b> |
|   | Descriptor Term:                             | Reviewed:        | Revised:    |
|   | <b>11/24</b>                                 | <b>8/22</b>      |             |

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**INTRODUCTION**

Only a group or organization that has entered into a written cooperative agreement with the Board may 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.

A civic organization not having support of schools as its primary focus operating concessions or parking at school-sponsored events is not a School Support Organization subject to this policy.

**REPORTING AND RECORDS**

The Director of Schools or the Director’s designee shall annually post a list of organizations that are recognized as School Support Organizations on the school district's web site.<sup>1</sup>

Any forms, annual reports, or financial statements submitted by a School Support Organization shall be open to public inspection as a public record.

**PROCEDURES**

The Director of Schools 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 principal of the school, the Director of Schools 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 of Schools and all other agents of the district 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 of Schools or the Director’s designee:
  - a. Documentation confirming the School Support Organization’s status as a nonprofit organization, foundation, or a chartered member of a nonprofit organization or foundation.
  - b. A written statement of the goals and objectives of the group or organization.

1 c. The name, address, and telephone number of the principal contact person for the group or  
 2 organization as well as the telephone number, address, and position of each officer of the group  
 3 or organization.

4  
 5 d. A copy of the School Support Organization's written by-laws specifying reasonable  
 6 procedures for accounting, controlling, and safeguarding any money, materials, property,  
 7 securities, services, or other things of value collected or disbursed by it.

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 9 A School Support Organization shall annually, and not later than the first business day of August,  
 10 submit a form to the Director of Schools or the Director's designee which verifies that the  
 11 information previously provided by the School Support Organization is correct or, if the  
 12 information is no longer correct, the first business day of August shall be the deadline for any  
 13 corrections.

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 15 Not later than the first business day of August, a School Support Organization shall provide a  
 16 detailed statement of receipts and disbursements for the organization's previous fiscal year to the  
 17 applicable school principal or, if no school principal is applicable, to the Director of Schools or  
 18 the Director's designee.

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 20 A School Support Organization shall abide by all applicable federal, state and local laws,  
 21 ordinances and regulations in its activities.

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 23 A School Support Organization shall maintain a copy of its charter, bylaws, minutes, and  
 24 documentation of its recognition as a nonprofit organization.

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 26 A School Support Organization shall maintain financial records for a period of at least four (4)  
 27 years.

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 29 A School Support Organization shall operate within the applicable standards and guidelines set  
 30 by a related state association, if applicable, and shall not promote, encourage or acquiesce in any  
 31 violation of student or team eligibility requirements, conduct codes or sportsmanship standards.

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 33 A School Support Organization's officers shall ensure that the organization's funds are  
 34 safeguarded and are spent only for purposes related to the stated goals and objectives of the  
 35 organization.

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 37 3. A School Support Organization shall obtain the approval of the Director of Schools or the  
 38 Director's designee before undertaking any fundraising activity that utilizes any property or  
 39 facilities owned or operated by the district. The Director of Schools or the Director's designee  
 40 shall consider, at a minimum, the following when approving or denying a request by a School  
 41 Support Organization to engage in a fundraising activity:

42  
 43 a. Whether the fundraising activity, as scheduled, conflicts with the fundraising activity of the  
 44 school district or an individual school within that district.

45  
 46 b. Whether the fundraising activity is consistent with the goals and mission of the school or  
 47 school district.<sup>2</sup>

- 1 4. A School Support Organization shall provide access to all books, records, and bank account
- 2 information for the School Support Organization to officials of the local school board, local school
- 3 principal, or auditors of the office of the comptroller of the treasury upon request.
- 4
- 5 5. A Knox County Schools employee cannot act as a treasurer or bookkeeper for a School Support
- 6 Organization or be a signatory on the checking account of a School Support Organization. A
- 7 majority of the voting members of any School Support Organization board shall not be composed
- 8 of Knox County Schools employees.<sup>3</sup>
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10 The Director of Schools may enact procedures to suspend or revoke the authorization of any School  
 11 Support Organization for failure to abide by the policies and procedures regarding School Support  
 12 Organizations.

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 14 **CONCESSIONS AND PARKING**

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 16 The principal of a school may agree to allow an authorized School Support Organization to operate and  
 17 collect money for a concession stand or parking at a related school academic, arts, athletic, or social event  
 18 on a school property without the prior approval of the Director of Schools or Director’s designee. Any  
 19 money payable to the school pursuant to any such agreement with the principal will be considered School  
 20 Support Organization funds and not student activity funds if the School Support Organization provides  
 21 the school with the relevant collection documentation required by the student activity funds manual  
 22 published by the State.<sup>4</sup>

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Legal References:

- 1. T.C.A. § 49-2-605(a).
- 2. T.C.A. § 49-2-604.
- 3. Internal School Funds Manual Section 4: Title 8, pg. 4-31.
- 4. T.C.A. § 49-2-606(b).

Approved as to Legal Form  
 By Knox County Law Director 3/182024  
 /Gary T. Dupler/Deputy Law Director