

Guidelines and Resources for Student Support Organizations

Student Support Organizations (SSOs) are composed of parents, community members, and staff members who come together for the purpose of supporting specific school activities for the benefit of students such as athletic teams, musical groups, clubs, etc. SSOs are an important means of connecting parents and other community members with the curricular and co-curricular activities of students. The Masconomet Regional School District (District or MRSD) welcomes and encourages parental interest and participation and understands that it is important to maintain positive and productive working relationships with these important partners. Therefore, the following best practices have been developed in support of this ideal.

It is important to understand that SSOs are established on behalf of a Masconomet program but are not under the direct supervision or control of the District. SSOs must be appropriately organized under Massachusetts laws governing non-profit organizations and must maintain their own liability insurance. There is a section titled “Helpful Information for Forming and Maintaining SSOs” later in this document.

This status enables the SSO to raise funds to benefit a Masconomet student program in accordance with their bylaws when its business and activities comply with state laws and regulations and with policies of the Masconomet School Committee and with administrative guidelines issued in concordance with these policies.

Likewise, the District has certain legal and other obligatory responsibilities that it must abide by in the conduct of its mission. There is a high level of due diligence required by public schools to provide for the health and safety of students and their privacy and security are at the center of many regulatory requirements, policies, and administrative guidelines. For this reason, policies and procedures are in place to ensure proper checks and balances exist. We hope this guide will provide all who read it with an understanding of how SSOs and the District can work together to provide maximum benefit to student organizations.

Student Support Organizations and District Partnership At the beginning of each school year, the District will conduct an orientation for all student support organizations. It is strongly recommended that at least one member of each organization attend. The orientation will provide an opportunity for everyone to review the best practices, identify areas of common interest such as fund-raising goals and other program objectives, introduce key administrative contacts and SSO contacts for the year, and answer questions that may arise. The District will also conduct an annual summer meeting with all coaches to review program philosophy, policies and procedures, expectations, selected MIAA rules, and guidelines for relationships with

SSOs, including fund-raising rules and procedures.

Student Support Organizations' Budget, Use of Funds, and Fund-Raising Purposes The SSOs budget must be designed to support the program needs that cannot be met by the District. As a general rule, SSO funds are to be invested in equipment, facilities, and other enhancements that provide long-term viability of the team, club, or recognized organization. Excessive spending on personal apparel, expensive gifts, unreasonable banquets, and other goods or services deemed to have a short-term life cycle is highly discouraged. In the event that unauthorized expenditures by an SSO violate specific policies and guidelines or undermine the general philosophy of the school, the District reserves the right to modify and/or cancel such purchases.

The District assumes no accountability or liability for SSO funds. Any financial obligations incurred by the SSO shall be solely that of the SSO.

Coaches and advisors must have no role in filling out applications for SSO, process or collecting any fees or payments for SSOs for any activities, including summer camps.

Under no circumstances can an SSO provide compensation or gifts to coaches or advisors, including volunteer coaches and advisors, except as allowed under Massachusetts Ethics Laws in the case of annual gifts valued at less than \$50.00. Under no circumstances can SSOs provide funding for student participation in out-of-season athletics activities per MIAA rules. SSOs should also not be involved in the organizing of out-of-season teams for external events or with organizing Masco or local events in the out-of-season for Masconomet student-athletes.

Fund-raising Activity Best Practices: Fund-raising for teams, clubs and recognized organizations should benefit all members of the group, for example, not just varsity, to the exclusion of junior varsity. All SSO fund-raising project ideas must be approved by the Athletic Director or by the Principal for non-athletics-related fund-raising, no later than 14 business days before beginning the fund-raising activity commences. It is important that we avoid competing fundraisers and fundraisers not consistent with guidelines or policies. Advance approval will avoid many of the problems that could occur and result in District intervention with the intended use of funds (purchases, rentals, other types of expenditures). There is a form for Student Support Organizations to request approval to conduct fund-raising or hold fund-raising events. Fund-raising by student organizations including teams, clubs, and recognized student organizations is separate and distinct from SSO fund-raising and the SSO budget. Student organization fund-raising must be approved by the Principal, in advance. All proceeds of student fund-raising must be handled through student activity accounts and financial policy and procedures established by the District and school. SSOs must have minimal participation in student organization fund-raisers, limited to supervision of activities or providing other assistance approved by the Principal. (see FAQ)

Before the beginning of each season, an officer of the SSO should meet with the appropriate school official, Principal or Athletic Director. In an effort to maximize fund-raising success, the principal or designee will work with SSOs to ensure that activities are coordinated so that fund-raising activities do not compete with one another. Fund-raising activities that are approved on an application form can use the District's name when advertising and engaging in the fund-raising activity. Fund-raising activities should

have a specific purpose and this purpose should be clearly stated on all advertising and event material. Student participation in fund-raising activities must be voluntary and in no way impact a student's ability to participate in the co-curricular program. Individual fund-raising targets are inappropriate and prohibited. Fund-raising should be for the purpose of supporting the program as a whole and not to provide scholarships to individuals unless the scholarships or awards are given on a selective basis with specific criteria, and there is a process in place that ensures that parents of potential recipients remain "blind" or parental favor avoided by the specific requirements of the selection process.

SSO Donations and Purchases

1. SSO purchases of equipment or materials that becomes the property of the program exceeding \$350 for a single purchase, or category of purchases in a school year, must be made through a donation to the District. Actual purchasing will be done by the District. When the SSO donates money for a specific purpose, the school can use its tax-exempt status for the procurement. Regulations prevent the District from allowing other organizations to use their tax status even if the item will ultimately be donated for our use. The process for SSO donations greater than \$350 is as follows:

- The SSO writes a formal letter addressed to the Masconomet School Committee, care of the Superintendent of Schools, naming the specific beneficiary and purpose of the gift. The donation check, payable to Masconomet Regional School District, is included with the letter.
 - The Superintendent will bring the donation forward to the School Committee for their consideration at its next regular meeting.
 - The School Committee will approve or not approve the donation based on the intended purpose of the gift and its consistency with guidelines and policies. The School Committee also must consider Title IX considerations including the gift impact on gender discrimination. Conflict with Title IX laws and regulations can be best mitigated by consideration during the fund-raising approval process. The District's Title IX Coordinator and Civil Rights Officer is Patricia Bullard, Assistant Superintendent for Student Services.
2. SSOs may also make purchases of incidentals including equipment, and/or material for the program costing less than \$350. These types of purchases require approval by the Athletic Director.

3. Purchases for individual student members must be incidental in nature, and valued at less than \$150.00 per activity, and will become the personal property of the student-athlete.

4. Gifts to seniors or gifts associated with a season's participation are also limited to \$150.00. No gifts to participating team or organization members can be cash, gift cards, checks payable to the individual or other cash substitute.

Incidental Purchases SSOs may from time-to-time make purchases of equipment or supplies for programs. These purchases would be of the nature of equipment or material for the program costing less than \$350 and require approval by the Athletic Director. Donations of more than \$350 must be gifted to the District and accepted by the School Committee. Incidental purchases for individual

student members must be incidental in nature, valued at less than \$150, and will become the personal property of the student-athlete. Gifts to seniors or gifts associated with a season's participation are also limited to \$150.00. No gifts to participating team or organization members can be cash, gift cards, checks payable to the individual or other cash substitute.

Liability SSOs should maintain liability insurance since fund-raising activities sometimes take place on school grounds and/or when student volunteers are used. The District may require a higher level of coverage based on the type of use requested, such as athletic activities and large events.

Use of School Facilities SSOs who wish to use District facilities to conduct fund-raising activities need to complete and submit the *Use of Facilities Request* form prior to the intended activity, along with a Certificate of Insurance listing the Masconomet Regional School District as an additional insured. Depending on the activity, student support organizations may need to pay facility charges and related support personnel services costs (custodial, security, auditorium technicians, etc.). An officer of the SSO must make application for facilities use through the established procedures found on the District web page under Important Links/Use of Facilities. This responsibility to follow Facility Use procedures cannot be delegated to coaches or advisors and all applications must be made by a designated officer of the SSO. SSOs will not be charged a rental fee for using facilities space to conduct organizational meetings, or to provide team-building activities or meals for student participants. Associated direct costs may apply.

School-Connected Food Sales SSOs must comply with state law and district policies and procedures regarding the sale of food on school grounds. Organizations are encouraged to review and become knowledgeable with state and federal law which pertains to food handling requirements. District Guidelines on Life-Threatening Food Allergies apply to all campus activities. These guidelines are found on the District web page under Important Links/Key Policies and Documents/Life-Threatening Allergies.

Banquets and End of Season Celebrations Many activity groups (i.e. athletics, band, academic teams, etc.) have end-of-season celebrations. Student support organizations may choose to support the coaching staff or activity advisor, with the team/group awards celebration, including the provision of financial support. Every effort must be made to keep the cost of such an event reasonable for parents and within the bounds of reasonable celebration. SSOs must also keep in mind that these events are considered school activities and under the authority and supervision of the School even when financially supported by the SSO. Even though the coach/advisor may delegate tasks or duties to SSO members, the ultimate authority is in the hands of the advisor/coach/director of the activity. Banquets and celebrations must be held on-campus, except under extraordinary and isolated circumstances specifically approved by the Superintendent of Schools. Teams and organizations are strongly encouraged to utilize Masconomet's contracted dining services provider, Whitsons. Whitsons' Masconomet services manager is Carrie Murphy, cmurphy@masconomet.org, 978-887-2323 x6140.

Volunteers Parents or others who volunteer time to assist the advisor, director, or coach with activities involving students, must authorize a Criminal Offender records check (CORI) at the Superintendent's Office prior to volunteering. All volunteers must be approved by the Superintendent's Office prior to attending any activities.

FUND-RAISING APPLICATION FOR STUDENT SUPPORT ORGANIZATIONS

Application for a Fund-raising Activity must be completed at least 14 days before the fund-raising activity commences.

Date of Application

Proposed Date(s) of Activity

Name of Organization

SSO Officer's Name (*Print*)

SSO Officer's Signature

Phone:

Email:

Explanation of fund-raising activity:

Use reverse side if more space needed

Location of Fund-raiser:

NOTE: FACILITIES USE FORM REQUIRED If On Campus – See District Web Page Facilities Use

What will the funds be used for?

Use reverse side if space needed

Principal's/ A.D.'s Initials: Approved: _____ Not Approved: _____ Date: _____

(Copies will be sent by email to the appropriate individuals after approval/disapproval)

Student Support Organization Officer Facilities Use
Coordinator Director of Operations Athletic Director
Original Filed in Principal's Office

Check Box If Reverse Side Has Information

Helpful Information for Forming and Maintaining SSOs

When a student support organization is newly established, the following elements are normally part of its make-up: typically, start-up organizations will provide the following information to the administration.

1. Name of the Organization
2. Constitution and Bylaws
3. Names and contact information of officers
4. Brief Description of Organization's Purpose
5. List of specific annual goals and objectives
6. The group's financial records should be available for review by the school Principal or designee at any time.
7. Any other requests by the school Principal or designee should be made readily available.

A constitution normally includes the following five elements.

1. Name and purpose of the organization
2. Membership
3. Executive Board or Officers
4. Method of Amendments to the constitution
5. Adoptions or ratification of constitution and any subsequent amendments

Bylaws normally include the following six elements.

1. Duties and powers of officers
2. The composition and membership of committees
3. Successions
4. Elections and qualification for office
5. Finances
 - a. statement of internal controls, authorization of financial activities
 - i. who shall approve prior to any commitment

Meeting schedule

1. For regular and special sessions
2. Time, manner, frequency
3. What constitutes a quorum
4. Who shall conduct meetings

Legal Requirements:

- To register as a non-profit corporation through the Secretary of the Commonwealth of MA: www.sec.state.ma.us. Phone #: 617-727-9640.
- To register as a public charity through the Attorney General's Office, 1 Ashburton Place, Boston, MA 02108. Phone #: 617-727-2200 X2101. www.mass.gov/ago.
 - i. Articles of organization
 - ii. Current officers
 - iii. Bi-Laws (need to be established)
 - iv. IRS letter designating 501(c)(3) status
 - v. Initial registration fee of \$100 to "Comm. Of MA"
 - vi. Short Form PC (or Form PC)

- To apply for 501 (c)(3) status (Form 1023)...IRS phone #: 879-829-5500.
- To obtain an Employment Identification # (EIN)...Form SS-4. You may also call 866-816-2065 or submit an online version at www.irs.gov. Your EIN # is your account # with the IRS.
- It is recommended that student support organizations maintain accurate records of all financial activity, particularly information related to sources of support (i.e. contributions, grants, sponsorships, and other sources of revenue).

Important Documents: Secretary of the Commonwealth of MA: 617-727-9640

www.sec.state.ma.us Articles of Organization -

<http://www.sec.state.ma.us/cor/corpdf/180art.pdf>

Attorney General's Office: 617-727-2200 X2101- www.mass.gov/ago Registering a Public Charity -

[http://www.mass.gov/ago/doing-business-in-massachusetts/public-charities-or-](http://www.mass.gov/ago/doing-business-in-massachusetts/public-charities-or-not-for-profits/registering-a-public-charity/massachusetts-entity-first-fiscal-year-not-yet-year-c.html)

[not-for-profits/registering-a-public-charity/massachusetts-entity-first-fiscal-year-not-yet-year-c.html](http://www.mass.gov/ago/doing-business-in-massachusetts/public-charities-or-not-for-profits/registering-a-public-charity/massachusetts-entity-first-fiscal-year-not-yet-year-c.html)

Internal Revenue Service: 879-829-5500- www.irs.gov

- Form 1023- <http://www.irs.gov/pub/irs-pdf/f1023.pdf>

- EIN...866-816-2065- <http://www.irs.gov/pub/irs-pdf/fss4.pdf>

Annual Maintenance of SSO: There are several legal obligations that must be fulfilled by SSOs during the course of the year. These include filing taxes, maintaining records and possibly other obligations. Below are links to websites and forms that relate to these activities:

Important Documents and Contacts: Secretary of the Commonwealth of

MA: 617-727-9640 www.sec.state.ma.us Annual Report -

<http://www.sec.state.ma.us/cor/corpdf/180npcar.pdf>

Annual Filing Requirements for Your 501(c)(3) Organization -

http://www.pathwaylaw.com/_pdfs/501c3_Filings.pdf

Attorney General's Office: 617-727-2200 X2101 - www.mass.gov/ago Massachusetts Public Charities Annual

Filing Requirements - [http://www.mass.gov/ago/doing-business-in-](http://www.mass.gov/ago/doing-business-in-massachusetts/public-charities-or-not-for-profits/public-charities-annual-filings/)

[massachusetts/public-charities-or-not-for-profits/public-charities-annual-filings/](http://www.mass.gov/ago/doing-business-in-massachusetts/public-charities-or-not-for-profits/public-charities-annual-filings/) Fund-raising Form (Short Form

PC)- [http://www.mass.gov/ago/docs/nonprofit/form-pc/short-form-pc-fillable- final.pdf](http://www.mass.gov/ago/docs/nonprofit/form-pc/short-form-pc-fillable-final.pdf) Fund-raising Form (Form

PC)- <http://www.mass.gov/ago/docs/nonprofit/form-pc/form-pc-fillable.pdf>

Internal Revenue Service: 879-829-5500- www.irs.gov Annual Tax Filing

Form 990 - <http://www.irs.gov/pub/irs-pdf/f990ez.pdf>

Student Support Organizations & Retention of Records Since voluntary organizations experience frequent turnover of officers and members, it is important that the activities of the organization be clearly documented and that a procedure for retaining those documents is established.

RECEIPT and UNDERSTANDING of STUDENT SUPPORT ORGANIZATION GUIDELINES

We, the undersigned officers of the Student Support Organization named, or known as

Print Name of Organization

I acknowledge receipt of the Masconomet Student Support Organization Guidelines and attest to the fact that we have read and understand the content of the Guidelines and agree to abide by these Guidelines and all School Committee policies governing SSO activities, MIAA rules governing same, as well as state and federal laws and regulations

The Superintendent of Schools is responsible for the interpretation of any of the guidelines at a general level. Contact Dr. Michael Harvey, Superintendent, mharvey@masconomet.org, 978-887-2323 x61040.

The Athletic Director is responsible for interpreting Guidelines for specific athletics related questions. Contact John Daileanes, Athletic Director, jdaileanes@masconomet.org, 978-887-2323 x31001.

The Principals are responsible for interpreting Guidelines for specific non-athletic student activities related questions. Contact: Middle School Principal, Mr. James Dillon, jdillon@masconomet.org, 978-887-2323 x20016. High School Principal, Mr. Peter Delani, pdelani@masconomet.org, 978-887-2323 x11003.

Officers' Signatures

President or Chief Officer

Officer: Sign and Print Title

Officer: Sign and Print Title

Separate this signed page and forward to the Office of the Superintendent