

# School Connected Organizations Workshop

August 18th, 2025



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SCHOOL DISTRICT

**Sherrey Giberson, EGUSD - Risk Management Tech Lead**

**Amy Scoville, Administrative Assistant - Risk Management**

**Sarah Magaña, EGUSD - Fiscal Compliance Specialist**

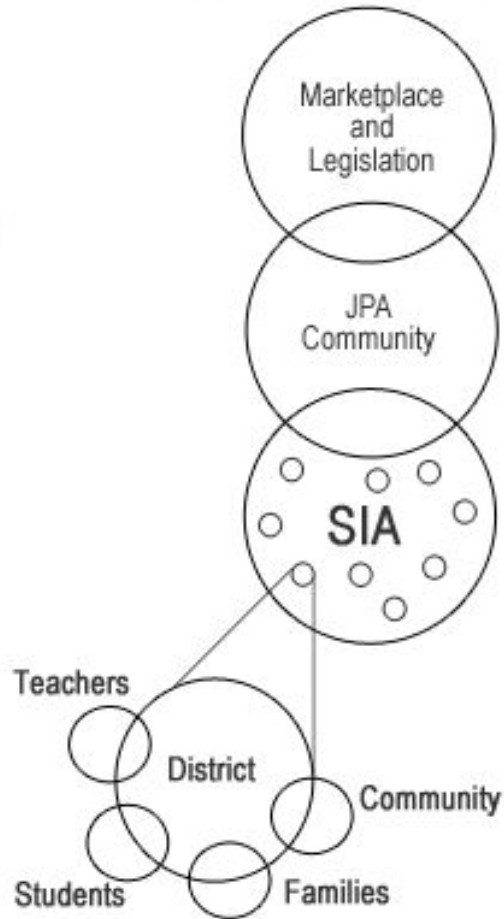
**Jennifer Serran, Schools Insurance Authority - Dir. Rsk Mgmt**



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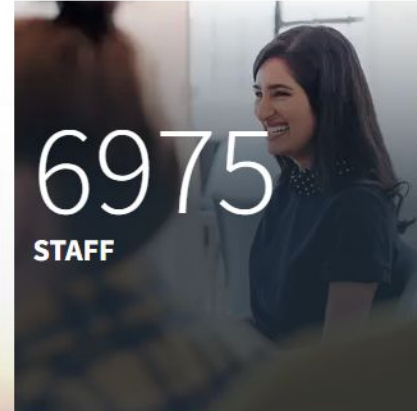
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## Partnering Relationships



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# Our District



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# Agenda

- Who's Who?
- SCO's partnering with EGUSD
- Insurance
- Facilities Use
- Organization Structure & Goals
- Fundraising
- Purchasing & Donations
- Resources

# Who's Who?

## *PTA, PTO & Boosters = SCO*

- Formed by parents, community members, and staff members
- Fundraising and/or support district activities and extracurricular programs
- Support student participation
- Not included in the District financials or audit

I.e.; Athletic & Performing Teams, Music, Theatre, Clubs, Jog-a-thons, Overnight Field Trips (e.g. Grad Night)

## *Associated Student Body (ASB)*

- Composed of currently enrolled students
- Fundraising, Activities, and Expenditures driven by Student Body
- Included in the District's financials and annual audit



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# School Connected Organizations

- Function independently and are legally separate from the district with their own:
  - Employer Identification Number (EIN)
  - Bank account
  - Constitution or Bylaws
  - Officers
  - Name and Logo
  - Insurance coverage
  - Fliers/ads to include, “This is not an Elk Grove Unified School District sponsored program and EGUSD accepts no liability or responsibility for this program/activity.”



# School District

- Provides guidance and oversight for all ASB activity
- Multiple departments support goals and projects that ASB and SCO fundraise for (beautification projects, scoreboard, additional hours for library technicians, playground equipment, excursions)
  - *Budget, Accounting, Purchasing, Facilities, Athletics, Human Resources, Payroll, Food & Nutrition, and Business Services*
- Help ensure compliance with Education Code, Board Policies, and Administrative Regulations
- Provide guidance to organizations for financial procedures and liability protection





# Education Code 51521

*“No person shall solicit any other person to contribute to any fund or to purchase any item of personal property, upon the representation that the money received is to be used wholly or in part for the benefit of any public school or the student body of any public school, unless such person obtains prior written approval of either the governing board of the school district in which such solicitation is to be made or the governing board of the student body represented to be benefited by such solicitation, or the designee wither of such boards.”*

Education Code Section 51521 means that an outside organization may not legally operate unless and until it obtains the prior written approval of the district’s governing board or its designee.



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# HEADLINES

**Treasurer Detained After Theft Over \$12,000 from Sanborn Elementary School PTA in Palatino**

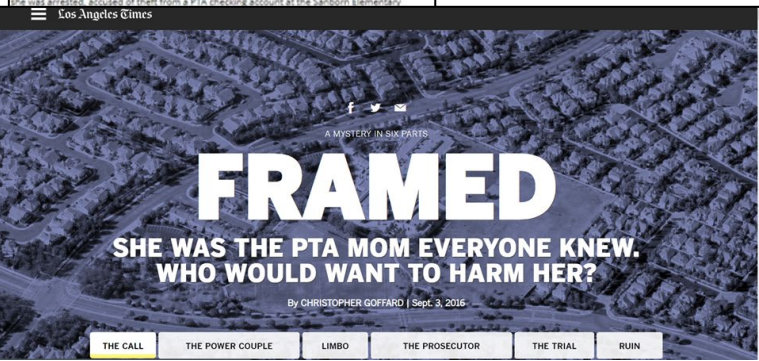
## Audit spurred by students' investigation finds financial mismanagement by San Dieguito high school foundations

Story by Kristen Taketa, The San Diego Union-Tribune • 20h • 5 min read

Discrepancies in financial records. Inaccurate reporting of financial activities. Missing documentation to justify expenditures.

An audit initially prompted by two Canyon Crest Academy seniors who last year investigated their school's nonprofit foundation has found a number of instances of financial mismanagement by San Dieguito Union High School District's school foundations.

PTA treasurer already on a warrant for financial crimes was ordered held without bond after she was arrested, accused of theft from a PTA checking account at the Sanborn Elementary.



## Carlsbad woman gets prison for \$4.6M fraud

BY KRISTINA DAVIS  
OCT. 13, 2015 7:03 PM PT



Carlsbad woman gets prison for \$4.6M fraud  
go federal court Tuesday  
h which she stole some

3,000 on trips to

Jury awards \$5.7 million to Irvine PTA mom in drug-planting case



## Treasurer arrested, accused of embezzling funds from Galt school's athletics booster club

- Felony Embezzlement
- Nearly \$200,000
- Served As Treasurer
- Liberty Ranch High School Athletics Booster Club

**CARMELA BAKER**

**ARREST IN BOOSTER CLUB EMBEZZLEMENT**

**3 KCRA**

6:57 10/04



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# Board Policy & Administrative Regulation 1230

## Board Policy Manual Elk Grove Unified School District

### **Policy 1230: School-Connected Organizations**

**Status:** ADOPTED

**Original Adopted Date:** 10/03/1994 | **Last Revised Date:** 11/26/1997 | **Last Reviewed Date:** 11/26/1997

The Board of Education recognizes that parents/guardians may wish to organize clubs for the purpose of supporting the educational program and/or extracurricular programs such as athletic teams, debate teams, and musical groups. The Board supports such activities and welcomes parental interest and participation. Parent/guardian clubs shall be especially careful not to seek advantages for the activities they support if those advantages might be detrimental to the entire school program.

The Board requires parent/guardian clubs to have a written statement of purpose and bylaws. The Board recognizes that these organizations are independent of the school or district. In order to protect the district and students, the Superintendent or designee shall establish appropriate controls for the relationship between such organizations and the district.

Groups desiring to be recognized as school-connected organizations shall request authorization from the Board in accordance with conditions established in administrative regulations.

[EGUSD Board Policy 1230](#)



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# Certificate of Insurance

- ***Prior to an event***, a COI is required for those providing goods and/or services on campus
- All vendors/service businesses/organizations are required to provide Elk Grove Unified School District with the following:
  - **Certificate of Insurance naming Elk Grove Unified School District as the Certificate Holder and Additional Insured with adequate limits of General Liability coverage per occurrence**
  - **Endorsement page(s) naming EGUSD as additional insured**



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# Facilities Use

<https://www.egusd.net/District/Community/Facilities-Use/index.html>



## Effective 2/1/2024

EGUSD is pleased to announce **Facilitron** as the new online facility request and rental system. All applications are to be submitted at least 30 days prior to the event date, no exceptions. If you have any questions, please email [schoolfacilities@egusd.net](mailto:schoolfacilities@egusd.net) and staff will be able to assist you.

The District is also pleased to make school facilities available for rental when they are not being used for school programs and activities. The Facility Use Office coordinates with community members, groups, and organizations to use our facilities for athletic events, fundraisers, neighborhood meetings and more. Note: All outside events require a permit.

## Quick Links

[Facilities Use Fee Schedule & Classifications](#)

[Facilities Use Information](#)

[How to Submit a Facilitron Request](#)

[School Events with Vendors Facility Use](#)

[Insurance Requirements for all Facility Use](#)

Save time when organizing events.

**Create a Facilitron account today!**

- Tax ID #
- Certificate of Insurance (COI)
- Contact & Billing Information



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# Organizational Structure & Goals

## Bylaws

- Sample template provided
- Must be reviewed and approved by organization officers annually
- Reflect the date of approval in minutes
- Information to be included: Name, Date, Bylaws, SCO Board contact information, Purpose, Annual Objectives, Bank Information



# Organization Goals

**Budget:** What are the fundraising goals for the year? Collaborate with school administration and leadership to determine a wish list.

**Fundraise:** Coordinate with your school site administrator so fundraising does not conflict with other school priorities or events.

**Spend funds:** Sponsor events, supplies, student activities, clubs, teams, beautification projects.



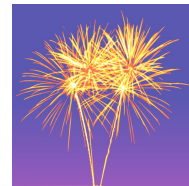




Ice Cream Social



**Fireworks  
Booth**  
(not on property)



Dances

Drive-Thru Dinner

Candy & Cookie  
Dough Sales

*Silent  
Auction*



# Fundraising Activities



CONCESSIONS

**SCIENCE FAIR**



Spiritwear

**Haunted Houses**



**Harvest  
Festival**

*Dinner  
Night Out*



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ROB BONTA

Attorney General

# Raffles, Bingo, and Games of Chance

[HOME](#) [ABOUT](#) [MEDIA](#) [CAREERS](#) [REGULATIONS](#) [RESOURCES](#) [PROGRAMS](#) [APPOINTMENTS](#)

## Nonprofit Raffles

[Home](#) / [Charities](#) / [Nonprofit Raffles](#)

### Raffle Registration Overview

The raffle registration covers raffles conducted during a calendar year, from January 1 to December 31.

You can apply for a raffle registration as early as November for the following year and the registration is valid for the entire calendar year. To register, submit a raffle application form (CT-NRP-1). If you do not register by January 1, we recommend you submit Form CT-NRP-1 at least 60 days before the scheduled date for a raffle to ensure adequate time to resolve any issues related to the application.

Raffle registration may be denied if you did not submit or submitted an incomplete raffle report for the raffle activities conducted the prior year.


<https://oag.ca.gov/charities/raffles>

If your group is considering having a Raffle, 50/50, Bingo, or other game of chance, then review the information on website for the Office of the Attorney General. The State of California has specific requirements for holding Raffles & Games of Chance.

[About Nonprofit Raffles](#)
[Registration & Reporting Forms and Checklist](#)

- [Nonprofit Raffles Checklist, pdf](#)
- [Form CT-NRP-1 & Instructions, pdf](#) **Nonprofit Raffle Annual Registration**  
This form is required from all raffle registration applicants.
- [Form CT-NRP-2 & Instructions, pdf](#) **Nonprofit Raffle Annual Report**  
Raffle registrants must report annually using this form.

[Laws & Regulations](#)
[Frequently Asked Questions](#)

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# Food Sales

## Board Policy Manual Elk Grove Unified School District

### Regulation 5030: Student Wellness

Status: ADOPTED

Original Adopted Date: 05/17/2006 | Last Revised Date: 11/28/2022 | Last Reviewed Date: 11/28/2022

#### Competitive Foods and Beverages\*

\*i.e., foods sold outside of reimbursable school meals, such as through vending machines, cafeteria a la carte [snack] lines, fundraisers, school stores, etc.

The District is committed to ensuring all foods and beverages available to students on the school campus\* during the school day\* support healthy eating. Foods and beverages sold and served outside of the school meal programs (e.g. "competitive" foods and beverages) will meet all federal and state nutrition standards, at a minimum. The Board authorizes the Superintendent or designee to approve the sale of foods and beverages outside of the district's food service program, including sales by student or school-connected organizations, sales through vending machines, and/or sales at secondary school student stores for fundraising purposes. A summary of the standards and additional information is available at <https://www.cde.ca.gov/ls/nu/he/compfoods.asp>.

\*For reference:

School campus refers to any area owned or leased by the school and used at any time for school-related activities, including on the outside of the school building, school buses or other vehicles used to transport students, athletic fields and stadiums (e.g. on scoreboards, coolers, cups and water bottles) or parking lots.

During the school day refers to the time between midnight the night before to 30 minutes after the end of the instructional day.

- Competitive Food Sales

EGUSD Food & Nutrition WebPage:

<https://egusdschoolmeals.com/index.php?sid=1594664583893&page=welnesspolicy>

## [EGUSD AR 5030 - Student Wellness](#)



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# Purchases & Monetary Donations to Schools

- Donated to specific school, team, club, or grade level
- Must be accepted by administrator and appropriate department (if through the district)
- Collaborate with school administration & leadership team to create wish list for school
  - Will departments need to be involved in approval process?
    - Maintenance & Operations
    - Facilities
    - Purchasing
    - Tech Services
    - Budget
    - Payroll



# Purchases & Monetary Donations to Schools

## *Through District:*

- Monetary donation with contribution letter stating purpose of funds
- Contribution will be recognized by the Board, and organization will receive letter recognizing donation of items or value of amount by the Business Office
- Possible coverage by district insurance if a loss occurs

**\*\*Recommended for personnel costs, or costly items that may need to be asset tagged or approved by departments (Facilities, Tech Services, Maintenance & Operations, Transportation, etc..)**

## *Through Associated Student Body:*

- Donate Funds or Items to School
- Considered a one-time donation to ASB.
- Recognized by the site principal
- Not covered by district insurance if a loss occurs

**\*\*Recommended for services or consumable items (Murals, Field Trips, Art supplies etc...)**



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**Holocaust Remembrance  
Agreements**



# Outside Resources

- Tax Identification Number: Form SS-4, “Application for Employer Identification Number”
  - <https://www.irs.gov/forms-pubs/about-form-ss-4>
- Non-Profit Status:
  - Publication 557, “Tax-Exempt Status for Your Organization”
    - <http://www.irs.gov/pub/irs-pdf/p557.pdf>
  - Package 1023, “Application for Recognition of Exemption Under Section 501(c)(3) of the Internal Revenue Code” Includes fill-in form 1023, instructions for form 1023, and form 872-C:
    - <https://www.irs.gov/forms-pubs/about-form-1023>
  - Form 8718, “User Fee For Exempt Organization”
    - <https://www.irs.gov/forms-pubs/about-form-8718>
  - California Forms and Instructions Form 3500 Booklet, “*Exemption Application Booklet*” includes instructions and two copies of form 3500.
    - <https://www.ftb.ca.gov/forms/misc/3500-booklet.html>
  - Consult Tax Tips Pamphlet No. 18, “Sales and Use Tax Guide for Volunteer and Nonprofit Fundraising Organizations” to determine what may and may not be taxable.
    - <https://www.cdtfa.ca.gov/industry/nonprofit-organizations/>
- Fiscal Crisis & Management Assistance Team (FCMAT) - Ch. 21 Booster Clubs, Foundations, Auxiliary Organizations and other Parent-Teacher Associations.
  - <https://www.fcmat.org/2015-asb-accounting-manual-fraud-prevention-guide-and-desk-reference>



<b>Booster's Annual Budget Proposal</b> <b>(School Year)</b> <b>(School Club or Team Related)</b>	
<p><b>Previous Year Balance on Hand:</b></p> <p><b>Team Generated Income:</b></p>  <hr/> <hr/> <hr/> <p><b>Team Fundraisers:</b></p>  <hr/> <hr/> <hr/> <hr/> <hr/> <hr/> <hr/> <hr/> <hr/> <hr/> <p><b>Total Estimated Income:</b></p>	<p><b>Estimated Expenditures:</b></p> <p><b>Reoccurring Expenses:</b></p>  <hr/> <hr/> <hr/> <p><b>Team Budget Expenses:</b></p>  <hr/> <hr/> <hr/> <hr/> <hr/> <hr/> <hr/> <hr/> <hr/> <hr/> <p><b>Total Estimated Expenses:</b></p>
\$ _____	\$ _____

**Approved:**

Y/N

Organization Meeting Date:

Sample - Bylaws Template

BYLAWS of [school-connected organization (SCO)]

ARTICLE I – NAME, DESCRIPTION & PURPOSE

**Section 1: NAME** – The name of the organization shall be (the SCO's official name). The SCO is located at (the school's name and address).

**Section 2: DESCRIPTION** – The SCO is a non-profit organization that exists for charitable, educational, and scientific purposes, including the making of distributions to organizations that qualify as exempt organizations under section 501(c)(3) of the Internal Revenue Code.

**Section 3: PURPOSE** – The purpose of the SCO is to enhance and support the educational experience at (our school), to develop a closer connection between school and home by encouraging parental involvement, and to improve the environment at (our school) through volunteer and financial support.

ARTICLE II – MEMBERSHIP

**Section 1: Membership** shall be automatically granted to all parents and guardians of (our school) students, plus all staff at (our school). There are no membership dues. Members have voting privileges, one vote per household.



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# Resources - District

## School Site Staff

*Activity Director, Athletic Director, Site Controller (secondary schools) or Secretary (elementary schools), and Principal*

## District Staff (Departments)

*Risk Management, Business Services, District Athletic Director, Purchasing, and Fiscal Compliance*



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# Resources



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**Students/Families** ▾

**Employment** ▾

**District** ▴

**MORE** ⋮

## ABOUT EGUSD

- ADA Notice/Disability Resources
- Board of Education
- Departments
- EGUSD Forms
- Our District
- Our Schools
- Policies/Procedures/Notices
- Safety Information
- Strategic Goals

## ACADEMICS

- Assessments
- College and Career
- Course Catalogs
- Curriculum
- Independent Study
- Student Programs

## FUNDING/BUDGET

- District Operating Budget
- ESSER Fund
- Expanded Learning Opportunities
- LCFF-LCAP
- Learning Continuity and Attendance Plan

## COMMUNITY

- Committees/Councils
- Community Input/Surveys
- District Flyer Approval
- EGUSD FIRST Foundation
- Facilities Use
- LCAP
- Online Payments/Donations
- Scholarships/EGRSF
- School-Connected Organizations



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# Resources - District

<https://www.egusd.net/District/Community/Facilities-Use/index.html>

<https://www.egusd.net/District/Community/District-Flyer-Approval/index.html>

<https://www.egusd.net/District/Community/School-Connected-Organizations/index.html>

<https://www.egusd.net/StudentsFamilies/ResourcesSupports/Volunteering--Fingerprinting/>

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