



School-Connected Organizations Procedural Manual

Napa Valley Unified School District

www.nvUSD.org

School-connected organizations (SCOs) are groups that include Booster Clubs, foundations, auxiliary organizations, and parent organizations, organized by parents and community members for the purpose of supporting the Napa Valley Unified School District's (NVUSD) educational and extracurricular programs. These organizations play a crucial role in contributing toward NVUSD's vision for student learning and for providing all students with high-quality educational and extracurricular opportunities. NVUSD actively welcomes and encourages engagement and participation by parents and community members.

SCOs are governed by the Education Code, and by NVUSD Board Policies and Administrative Regulations. NVUSD's Board of Education and administration have, and must maintain exclusive control and management of the public school system they serve. Education Code sections 51520 and 51521, as well as Board Policy 1230 and Administrative Regulation 1230, requires SCOs to be authorized by the NVUSD Board of Education to operate within NVUSD or its schools.

SCOs are established and maintained as separate entities from NVUSD and its schools. While each SCO is subject to its own bylaws and operational procedures, their activities must be conducted in accordance with law, NVUSD Board Policies and Administrative Regulations, and any rules of the sponsoring school.

NVUSD is committed to providing tools and resources to SCOs, which have dedicated valuable time and energy to enrich the education of NVUSD students.

This manual was developed to provide SCOs with applicable rules, regulations, and best practices to ensure legal compliance and fulfill NVUSD's fiduciary responsibilities.

Thank you for your continued dedication to our students!

NVUSD has a fiduciary responsibility over SCOs, which is a legal duty to ensure that SCOs operate with proper oversight and accountability, acting solely in the best interest of the students by using funds responsibly. NVUSD's duties include monitoring SCOs financial practices, ensuring compliance with NVUSD's policies and procedures, taking action if necessary to correct violations or impropriety.

SCOs are legally separate entities from NVUSD that play a vital role in supporting school programs and extracurricular activities, enhancing the overall experience of NVUSD students. It is essential for SCO leaders and the school principal to maintain a collaborative and communicative relationship. SCO leaders and members shall adhere to the guidance of the principal and district staff to ensure compliance with established policies and procedures, and to confirm that the SCO's activities are aligned with the mission and vision of the school and district.

Getting Started

The first step to form a new SCO is to talk to your school’s principal.

The principal is the leader of the school and plays a key role in the authorization of any new school-connected organization. If you are an existing SCO completing the annual authorization renewal, please follow these steps. As a reminder, authorization can be revoked for failure to follow NVUSD’s policies and procedures.

All SCOs will need to complete and submit the NVUSD’s “School-Connected Organization Application” for the 2025-2026 school year. Subsequently, SCOs will need to complete an annual renewal application. Applications and renewals must be submitted by June 15 of the preceding school year (June 15, 2026 to operate during the 2026-27 school year).

The following information will be needed to complete the application.

INFORMATION NEEDED	ADDITIONAL DETAILS
Name of the School-Connected Organization	
Federal Tax Identification Number	
501(c)(3) Tax Exemption proof	This would be a letter or certificate from the IRS.
California tax exemption proof	
Name, email address, and phone number of all current officers	Napa Valley Unified School District employees may not serve on the board of a SCO that operates at the school site in which they work. This means they may not be signatories on any accounts.
Brief statement of general purpose	Examples can be found here .
Copy of bylaws	All authorized SCOs recognized by Napa Valley Unified School District must have a written statement of purpose and bylaws. Coordinate with your school principal early in the process to determine the types of services and support your organization will provide, and establish clear boundaries.
Name and address of bank holding funds for SCO	
Letter from bank identifying authorized signers and administrators on bank account	This includes all individuals who have web access to the bank account, can sign checks, can withdraw funds, or make changes to the bank account.
Proof of liability insurance	Provide documentation reflecting general liability insurance limits. A certificate of coverage with a special endorsement will be required by August 1 of the school year.

INFORMATION NEEDED	ADDITIONAL DETAILS
List of Planned Fundraisers	Please use the School Fundraising Schedule Google Sheet.
Schedule of Meetings	Please provide a schedule of meetings for the upcoming school year.

Separation of School-Connected Organizations

Since SCOs are separate legal entities, a clear differentiation between the SCO and NVUSD is crucial.

Name

The name of school-connected organizations must include a word that differentiates it as a separate entity from the school being represented.

Permitted: Napa High School Athletic Boosters

NOT Permitted: Napa High School Athletics

Napa High School Football

Logos

School-connected organizations are separate entities and cannot use school or district logos.

Address

In order to ensure there is no implication that the SCO is part of NVUSD, school-connected organizations must have their own mailing address and may not use a school site's address. Additionally, school sites shall not accept any form of payment on behalf of the SCO.

Tax Identification Number "Tax ID"

A Tax Identification Number is also known as an Employer Identification Number "EIN". Each school-connected organization must have its own Tax ID number. NVUSD's Tax ID may never be used.

- To apply for an EIN, complete IRS form [SS-4](#).
 - Instructions can be found [here](#).

501(c)(3) Tax Exempt Status

All Napa Valley Unified School District school connected organizations must be nonprofits under section 501(c)(3) of the Internal Revenue Code. The benefits of this status include exemption from federal income tax and eligibility to receive tax-deductible charitable contributions. Nonprofit 501(c)(3) organizations, including school connected organizations formed as such, may not discriminate in making grants to students on the basis of their family's membership in or funding to the organization, or the family's fundraising for or time devoted to the organization's activities. Tracking student or parent volunteer time or hours in exchange for monetary value is **not allowed under any circumstance**.

The IRS provides workshops and detailed guidance on how to establish a 501(c)(3) nonprofit organization.

- Additional links and information can be found [here](#).
- [IRS Form 1023](#) (Application for Recognition of Exemption under Section 501(c)(3) of the Internal Revenue Code)
- [IRS Form 8718](#) (User Fee for Exempt Organization Determination Letter Request)
- [CA Form 3500](#) (California Exemption Application)

School-connected organizations must maintain specific registrations with the State of California to legally operate. Use the table below to verify your school-connected organization's status.

Insurance

School-connected organizations are responsible for any damages, loss or other claims arising out of the performance of its services and therefore must maintain insurance. The insurance requirement listed below is based on guidance from NVUSD's insurance JPA.

- Proof of Liability Insurance insuring the school-connected organization from negligence pursuant to [California Education Code \(EC\) Section 38134](#).
- Minimum General Liability Insurance of:
 - \$2,000,000 per occurrence
 - \$4,000,000 aggregate

- Certificate of Insurance (COI) must include Napa Valley Unified School District as a certificate holder and as additional insured.
 - Language regarding cancellation notification.
 - The insurer shall provide 30 days prior written notice to NVUSD of any policy cancellation or material change in coverage.
- An endorsement must be included (sample language below).
 - Napa Valley Unified School District, its Board of Trustees, officers, agents, employees, and volunteers are named as additional insured on this policy. Such insurance as is afforded by this policy shall be primary, and any insurance carried by the District shall be excess and non-contributory.

A sample certificate of coverage can be found [here](#).

Constitution & Bylaws

The constitution and bylaws must be followed by the SCO without exception. Effective, clear communication by the Executive Board to the membership at large is imperative to ensure transparency and equity.

Elements of the Constitution & Bylaws

A constitution should include at least the following five elements:

1. Name and purpose of the organization
2. Membership.
3. Executive board or officers, with positions and duties of each position defined, as well as position and term limits.
 - a. Term limits are required to ensure opportunity and equity for all families and to ensure proper internal controls.
4. Method of amendments to the constitution, such as by whom, what percent of members, and/or by ballot.
5. Method of adoptions or ratification of constitution and any subsequent amendments.

The Bylaws must include at least the following elements:

1. Duties and powers of the executive board and officers.
2. The composition and membership of committees.
3. Successions.
 - a. Sample language: “vacancies of elected officers may be filled by the person with the next highest number of votes in the most recent election, and all replacement officers may only finish the term of the person replaced”.
4. Elections and qualifications for office.
 - a. The month in which elections will be held must be identified.

- b. Define the amount of advance notice required (i.e. the membership will be notified one month prior to the election).
 - c. Define the time period and method for nominations (i.e. nominations will be accepted via email until 5/1/xx).
 - d. Specify the method of communication that will be used to notify the membership at large that there is an upcoming election.
 - e. Clearly outline the voting process (i.e. in person ballot).
 - f. Ensure counting of votes is transparent and controls are in place.
 - g. Family / household members may not serve on the Executive Board at the same time.
5. Procedure for resignations.
 6. Method of amendments for the bylaws.
 - a. Define the specific timeframe for reviewing the bylaws
 - i. Example: Annually, in May the membership will be solicited to review and propose changes to the bylaws.
 - ii. Suggested edits must be easily identifiable to the membership.
7. Finances.
 - a. Including a statement of internal controls.
 - b. Authorization of financial activities and who can pre approve transactions.
 - Reimbursements and expenses must be planned and pre authorized during a scheduled meeting. This means they are approved prior to expenses incurred.
 - The dollar amount and a clear description of what is to be purchased can be linked to the agenda and voted on during the meeting using an [Authorization for Purchase Form](#).

- Please make a copy of this Google sheet, or download to Excel as it may be used by various school-connected organizations.
- The vote of each board member needs to be captured in the meeting minutes.

8. Meeting schedule.

- a. For regular and special sessions.
- b. Including time, manner, frequency.
- c. Definition of a quorum.
- d. Who shall conduct meetings.

Meetings

Meetings shall be governed by Roberts' Rules of Order (or a similar code), which provides guidelines for conducting meetings and making decisions in a group setting. It's designed to ensure fairness, efficiency, and orderliness in group discussions and decision-making.

Key Principles of Roberts' Rules of Order

1. **Justice and Courtesy:** The rules emphasize fair and respectful treatment of all members.
2. **Maintenance of Order:** The rules help to keep the meeting organized and on track.
3. **One Question at a Time:** The focus is on discussing and deciding on one issue at a time.
4. **All Sides Heard:** Everyone has the opportunity to contribute their ideas.
5. **Opportunity for Input:** Members have the right to participate in the discussion.
6. **Majority Rule:** Decisions are typically made by a majority vote.
7. **Protection of Minority Rights:** The rules also consider the rights of the minority.
8. **Clear Agenda and Structure:** Robert's Rules emphasize having a clear agenda and following a structured format for meetings.
9. **Recognition of Speakers:** The executive board member or officer conducting the meeting recognizes speakers and ensures that everyone has a chance to be heard.
10. **Voting on Decisions:** The rules (bylaws) outline procedures for voting on motions and decisions.

Agenda

An agenda outline and guidance can be found [here](#).

Basic Steps in a Meeting:

1. Call the meeting to order.
 - a. The executive board member or officer (presiding officer) initiates the meeting.
2. Take attendance. Record who is present.
3. Approve past minutes: Review and approve the minutes of the previous meeting.

4. Review reports: Consider reports from committees or other groups.
5. Address unfinished business: Take care of outstanding items from previous meetings.
6. Cover new items: Introduce and discuss new business.
 - a. Pre-approve planned expenditures.
7. End the meeting: The executive board member or officer formally adjourns the meeting.

Motions & Actions

1. All motions and actions shall be taken in a meeting open to the membership.

Finances

School-connected organizations are fundraising in the name of NVUSD schools, students, and programs. As a result, a high level of accountability and transparency is required. The property of a SCO is irrevocably dedicated to non-profit purposes, and no part of their income or assets shall ever benefit any director, officer, or member of the SCO. The School-Connected Organization should consult with the school principal prior to making any purchases to ensure it is aligned to the activities of the school site.

Internal Controls

Internal controls are the foundation of sound financial management. They include the policies and procedures that provide reasonable assurance that the school-connected organization achieves its objectives and goals by doing the following:

- Ensuring that operations are effective and efficient.
- Safeguarding and preserving the organization's assets.
- Promoting successful fundraising ventures.
- Protecting against improper fund disbursements.
- Ensuring that unauthorized obligations cannot be incurred.
- Providing reliable financial information.
- Reducing the risk of and promoting the detection of fraud and abuse.
- Protecting the board and volunteers.
- Ensuring compliance with applicable laws and regulations.
- Ensuring the accurate documentation of all transactions.

The bylaws established by the school-connected organization must include clearly defined procedures to ensure each internal control has been addressed.

Segregation of duties

Internal controls involve the segregation of duties across distinct functions to prevent any single individual from managing a transaction from start to finish. This practice is a key element of an

effective system of checks and balances, ensuring transparency, accountability, and the mitigation of potential risks.

No single individual should do all of the following:

- Initiate a transaction
- Approve a transaction
- Record a transaction
- Reconcile balances
- Handle assets
- Review reports

At least two individuals should be involved in each transaction.

Below are examples of segregated duties.

- The person who requisitions the purchase of goods or services should not be the person who approves the purchase.
- The person who approves the purchase of goods or services should not be the person who reconciles the monthly financial reports.
- The person who approves the purchase of goods or services should not be able to obtain custody of checks.
- The person who maintains and reconciles the accounting records should not be able to obtain custody of checks.
- The person who opens the mail and prepares a listing of checks received should not be the person who makes the deposit.
- The person who opens the mail and prepares a listing of checks received should not be the person who maintains the accounts receivable records.

Procedures Required for Proper Internal Controls

Appropriate Software

In order to prepare adequate financial statements, reports, and reconciliations, appropriate software must be used.

Recommendations:

- Quickbooks

- Quicken

Pre Authorization to Incur Expenses

Reimbursements and expenses must be planned and pre authorized during a scheduled meeting. This means they are approved prior to expenses being incurred.

- The dollar amount and a clear description of what is to be purchased can be linked to the agenda and voted on during the meeting using an [Authorization for Purchase Form](#).
 - Please make a copy of this Google sheet, or download to Excel as it may be used by various school-connected organizations.
- The estimated costs should be based on a quote, shopping cart, or itemized list of estimated costs.
 - For example, if a Costco purchase is necessary for concession items, then an itemized list should be developed to plan in advance.
 - The lump sum estimate would go to the board on the authorization for purchase form.
- Reimbursements should be a last resort option.

Emergency Purchases

In the event there is an urgent purchase needed that has not been approved by the board, then this [SCO Authorization to Make Purchase form](#) or something similar should be used to get authorization from the president, vice president, or secretary (if no one else is available).

- The form should be signed and shared with all members of the SCO board.
- The purchase should be listed on the upcoming agenda for ratification as well.
 - This ensures transparency and sound internal controls.

Original itemized receipts or invoices must be provided to the treasurer.

Payments

Checks can be issued once the following has occurred:

1. Pre approvals by the SCO board have been received.
2. Itemized receipts or invoices have been received by the Treasurer.

3. Treasurer or another member of the board has confirmed items on the receipt were all received / purchased. This prevents theft and unintentional loss.
 - The bank account must be set up to require two signatures on all checks.
 - Copies of checks issued should always be maintained at least digitally.

Inventory

Inventory must be established and maintained for concessions or items purchased for resale. Below are standard procedures for ensuring inventory is adequately accounted for and protected.

1. As soon as the goods or supplies are purchased, a different individual needs to verify the receipt matches the physical goods taken into inventory.
2. The items are entered into an inventory spreadsheet, such as this [one](#).
 - a. Please copy the Google sheet as this is shared with several school-connected organizations.
3. Inventory should be recounted and compared to the inventory spreadsheet at least once a year.
 - a. This could be done at the end of a sports season if applicable.

Bank Statements & Reconciliations

The treasurer must reconcile the bank statements monthly. Such reconciliations include verifying all deposits, checks, and bank transactions coincide with pre authorized purchases and documented receipts.

- Reconciliations along with bank statements need to be agendaized and provided to the full SCO board.
- Any unauthorized bank transactions must be immediately (within 48 hours) addressed with the financial institution.
 - Such transactions should be identified during the board meeting as part of the reconciliation review.

Deposits

It is important to ensure proper documentation is maintained to support all deposit transactions.

Cash Handling

Proper cash handling is a significant component of internal controls. Below is a cash handling procedure that establishes an audit trail from the initial transaction to the final deposit at the bank.

PRIOR TO THE EVENT

1. Prenumbered tickets are purchased and stored in a locked safe or in a location in which specific individuals have access.
2. Prior to using the ticket roll for an event, the beginning ticket number should be notated on a Cash Count Form such as [this one](#) or a similar document.
 - a. These forms need to be retained in your records.
3. Cash boxes will be kept in a locked safe at all times and distributed upon request. Prior to providing the cash box, confirm the starting cash balance.
4. Include the new cash count form in the cash box prior to distributing.
5. Document who the cash box is being checked out to and the date, which can be done via providing a receipt.

DURING THE EVENT

1. Cash collection should be divided into two duties.
 - a. One person collects the cash and distributes the tickets as proof of purchase.
 - b. Another person collects the tickets at the event entrance
 - i. If multiple ticket rolls are being used, record the beginning and ending ticket numbers for each roll used on the cash count form.
 - c. If holding a fundraiser and selling items or goods, tickets or receipts should be given with each item sold to provide verification of the number sold.
2. At the conclusion of the event, the final ticket number needs to be recorded on the cash count document.
3. The cash then needs to be counted by two individuals, which can be accomplished by,
 - a. Each person counting independently and confirming the amounts OR

- b. One person counting while the other supervises
4. The cash needs to be immediately deposited or stored in a safe or other secure location.

Personal / Private Benefit

A 501(c)(3) organization's activities should not serve the private interests, or private benefit, of any individual or organization.

Additionally, a 501(c)(3) organization is prohibited from allowing its income or assets to benefit insiders – typically board members, officers, directors and important employees of an organization. If an organization benefits insiders, the insiders and the organization could be subject to penalty excise taxes and the organization could lose its tax-exempt status.

Student Organizations

Student organizations are legally considered a part of the school district and operate under NVUSD's tax identification number. For this reason, they are included in the district's annual audit and have the benefit of the district's tax-exempt status under the internal revenue code. All activities and fundraising events in which students primarily participate should be conducted through the Associated Student Body (ASB). This includes all student performances for which gate receipts are received and all student-conducted fundraisers.

Fundraising

In accordance with Education Code Section 51521, programs, fundraisers or other activities sponsored by School-Connected Organizations must be authorized and conducted according to local board policy, laws, and school rules.

School-connected organizations should conduct activities and fundraising events in which parents and other adult community members are the primary participants. Funds raised by these organizations are to be used to support programs; however, no student will be required to raise funds to participate in school programs and events. Furthermore, point systems in which students or parents earn points for volunteering, which is equated to a monetary value are prohibited. No coercion should be exercised in fundraising activities and no student or teacher is required to raise any minimum amount of money or sell any minimum number of tickets, etc. Under no circumstances should pressure be brought to bear on students through competition or by special recognition of sales. Below is an example of such practice.

- ★ Parents volunteering at Bingo night accumulate 1 point for each hour of volunteering; each point equates to \$50.00 that will go towards the individual student's account, which will be used towards their choir trip to Anaheim.

Per California Education Code 49011 (a)(3), school districts and schools shall not establish a two-tier educational system by requiring a minimal educational standard and also offering a second, higher educational standard that pupils may obtain through payment of a fee. The code continues to state, "a school district or school shall not offer course credit or privileges related to educational activities in exchange for money or donations of goods or services from a pupil or a pupil's parents or guardians, and a school district or school shall not remove course credit or privileges related to educational activities, or otherwise discriminate against a pupil, because the pupil or the pupil's parents or guardians did not or will not provide money or donations of goods or services to the school district or school."

By August 1 of each school year, school-connected organizations must submit a list of anticipated fundraisers for the new school year using the SCO Fundraising Schedule Google Sheet. The principal or site designee shall review the proposed events and determine whether the events conflict with or detract from the school's educational program. No fundraising activities can begin until the School-Connected Organization obtains approval from the principal or site designee. Subsequent to completion, the form must be signed by the school site principal and submitted to Business Services.

Solicitation on School Premises

California Education Code 51520, Prohibited Solicitations on School Premises, states the following for K-12 school entities:

During school hours, and within one hour before the time of opening and within one hour after the time of closing of school, pupils of the public school shall not be solicited on school premises by teachers or others to subscribe or contribute to the funds of, to become members of, or to work for, any organization not directly under the control of the school authorities, unless the organization is a nonpartisan, charitable organization organized for charitable purposes by an Act of Congress or under the laws of the state, the purpose of the solicitation is nonpartisan and charitable, and the solicitation has been approved by the county board of education or by the Governing Board of the school district in which the school is located. Nothing in this section shall be construed as prohibiting the solicitation of pupils of the public school on school premises by pupils of that school for any otherwise lawful purpose.

California Education Code section 51521, also for K-12 school entities, discusses solicitations on behalf of a school. Ultimately, the school district's superintendent and governing board have complete authority over whether any such activity occurs on school district property. Thus, obtaining written permission for any such activities is of primary importance. The following are general criteria for obtaining permission:

- The purposes of the fundraising activity, which must be nonpartisan, nonpolitical, nonsectarian,

and nondenominational.

- The manner in which the fundraising activity will be conducted (for example, no demands can be made on staff time or district materials, and the activity must not encroach on instructional time).
- Identification of the sponsors, officers and individuals participating in the fundraising activity.
- Disclosure of the identity and location of any school-connected organization with which the soliciting organization is affiliated or of which it is a subsidiary.

Use of District Facilities

The use of District / school facilities by school-connected organizations is governed by California Education Code sections 38130-38139, known as the Civic Center Act.

NVUSD requires that all School Connected Organizations reserve District facilities through the official reservation system, Facilitron. To reserve facilities, please visit NVUSD's website, which can be found [here](#). A certificate of coverage with the endorsements identified in the insurance section of this manual will be required. District employees at the school site may not book facilities on behalf of school-connected organizations, as this circumvents the insurance and fee requirements. The use of facilities may not result in a cost to the District, so fees may be applied in accordance with NVUSD's facilities use fee schedule.

Events or activities scheduled during school hours must be approved in advance by the school principal. NVUSD participates in and receives funding through the National School Lunch Program (NSLP), which sets specific nutritional standards that the district is required to follow. These guidelines apply during school hours, as well as 30 minutes before the start of the school day and 30 minutes after its conclusion. If events occur during the school day, these nutritional guidelines must be followed.

Alcohol on Premises

California Business & Professions Code Section 25680(a) states: "Every person who possesses, consumes, sells, gives, or delivers to any other person, any alcoholic beverage in or on any public schoolhouse or any of the grounds of the schoolhouse, is guilty of a misdemeanor." This prohibition includes possession and consumption of alcohol and alcoholic prizes, gift baskets, and auctions.

Tobacco on Premises

Under California Health and Safety Code Section 104420 and California Labor Code Section 6404.5, United States Code Section 6083, the use of any form of tobacco products at any time in district-owned or leased buildings is prohibited on district property and in district vehicles.

District Employees

NVUSD employees are not permitted to serve as executive board members or officers of an SCO associated with their work location; this includes coaches. For instance, an employee working at Vintage High School may not hold an officer or executive board position for any of Vintage High School's SCOs.

SCOs cannot pay NVUSD employees directly for additional work. All payments to employees are governed by Collective Bargaining Agreements with NVUSD labor groups and must be processed through the District based on a publicly available salary schedule.

Below is the reimbursement procedure to be followed in order to pay District employees.

1. The school-connected organization must sign the District's form, which guarantees reimbursement to NVUSD.
2. Once expenses are incurred, the District will invoice the SCO to cover the cost of the employee's salary and benefits for the time worked.
 - a. An advance may be required.
3. Payment must be remitted to the District within 14 days of the invoice date.
4. School district employees are not employees of the SCO, and the SCO should be aware of the following:
 - While serving as NVUSD employees, they have no authority to work for the school-connected organization during their district work schedule.
 - A district employee acting in their official capacity and during work hours may interact with school-connected organization officials when this is a required part of their duties as a district employee.

Games of Chance & Gambling

If a school connected organization wants to operate bingo or raffle fundraising events, the organization must understand that these events are strictly regulated by California Penal Code Sections 326.5 and 320.5, and by county and city ordinances. Operation of bingo games, raffles, or poker night fundraisers without legal authorization to do so is considered gambling under California law and can be charged as a crime by the District Attorney.

California Penal Code Section 330 provides that: "Every person who deals, plays, or carries on, opens, or causes to be opened, or who conducts, either as owner or employee, whether for hire or not, any game of faro, monte, roulette, lansquenet, rouge et noire, rondo, tan, fan-tan, seven-and-a-half, twenty-one, hokey-pokey, or any banking or percentage game played with cards, dice, or any device, for money, checks, credit, or other representative value, and every person who plays or bets at or against any of those prohibited games, is guilty of a misdemeanor, and shall be punishable by a fine not less than one hundred dollars (\$100) nor more than one thousand dollars (\$1,000), or by imprisonment in the county jail not exceeding six months, or by both the fine and imprisonment."

Nonprofits may register with the Attorney General for promoting nonprofit organization gambling under the fundraiser registration program at <https://oag.ca.gov/gambling/charitable>.

The OAG website states, “The State of California’s Business and Professions Code Sections 19985-19987 allow for eligible nonprofit organizations to hold “charity poker night” fundraisers. Qualified nonprofit organizations and suppliers of equipment and/or services for such fundraising events must submit an Annual Registration Form to the Bureau of Gambling Control for prior approval.”

Raffles

Raffles can only be held by nonprofit organizations and 90% of the profits must be distributed to a beneficial or charitable purpose (50/50 raffles are prohibited).

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

Bingo

California law and city and county ordinances provide that it is a criminal misdemeanor to violate bingo ordinances, or to pay or receive a profit, wage, or salary from any bingo game. Minors are prohibited from any participation in any bingo game. Total value of prizes awarded cannot exceed \$250 in cash or kind, for each game held.

[County of Napa Municipal Code Bingo](#)

[City of Napa Municipal Code Bingo](#)

Dissolution

Upon dissolution of an SCO, assets remaining after provision for, or payment of all debts and liabilities, shall be distributed to the school they have served or Napa Valley Unified School District, if the school is no longer in service. It is the responsibility of SCO Officers to file a final Federal Tax Return upon dissolution.

Audits

Being that NVUSD has a fiduciary responsibility and to ensure transparency for the community, each school-connected organization will be required to have an annual independent audit by a CPA either selected by NVUSD or pre approved by NVUSD. The scope of such an audit will be provided by NVUSD to ensure all areas are adequately addressed. School-connected organizations generating under \$25,000 annually may request an exception in which case NVUSD business services staff will perform the audit. NVUSD retains the discretion to adjust these requirements as needed.

Below is a **non-exhaustive** list of documents that will be reviewed in an audit.

Document Name	Responsible Party (may vary by SCO)
Bylaws	Secretary
Budget(s)	President/Treasurer
Previous audits (if applicable)	President/Treasurer
Ledger	Treasurer
Checkbook register	Treasurer
Cancelled checks (including voids)	Treasurer
Authorizations for payments	Secretary/Treasurer
Cash verification forms/cash reconciliation forms	Treasurer
Digital payment records (donations and expenditures)	Treasurer
Bank statements/bank books/deposit slips	Treasurer
Bank reconciliations	Treasurer
Receipts/bills	Treasurer
Board minutes	Secretary
Meeting minutes	Secretary
IRS Forms	Treasurer

In the event a member of the SCO or community suspects impropriety or financial negligence, please immediately notify the school site principal and the Business Services Department (sco@nvusd.org). NVUSD may direct an SCO to cease operations until further written notice in order to investigate.

Shared Google Drive

Annually, NVUSD will provide the President and Treasurer access to a shared Google Drive containing folders to be utilized by the school connected organization. The content in these folders will need to be updated and maintained by the SCO so NVUSD can review documents and provide support as needed. As a Board authorized SCO of NVUSD, all records are subject to review as determined by NVUSD.

Nondiscrimination Statement

NVUSD prohibits discrimination, intimidation, harassment (including sexual harassment), or bullying based on a person's real or perceived ancestry, color, disability, gender, gender identity, gender expression, immigration status, nationality, race or ethnicity, religion, sex, sexual orientation, or association with a person or a group with one or more of these actual or perceived characteristics.

Thank you for everything you do on behalf of our students, staff, and schools. Questions or concerns? Email sco@nvusd.org.

Resources

[Agenda Outline & Guidance](#)

[Treasurer's Report](#)

[School Connected Organization Training Slides](#)