SCHOOL-CONNECTED ORGANIZATIONS

Presented by:

Christy White, CPA, CFE

619-270-8222 cwhite@christywhite.com

CHRISTY WHITE

WHY THE FOCUS ON SCHOOL-CONNECTED ORGANIZATIONS?



School-Connected Organizations (SCOs) are a great asset to our educational program and extracurricular activities



Oversight is required by Education Code and board policies



Small nonprofit organizations have more internal control challenges



WHAT IS A SCHOOL-CONNECTED ORGANIZATION (SCO)?

The Board of Education recognizes that parents may wish to form parent organizations for the purpose of supporting district activities and helping achieve the District's vision for student learning.

The term 'SCO' may include PTA (Parent/Teacher), PFA (Parent/Faculty), a booster club, or any other organization that generally raises money for classroom activities or activities at specific schools.

The Board supports such activities and welcomes parental interest and participation.	SCO often assists the district financially with the cost of events, supplies, equipment, and general expenses.



WHAT IS THE DISTRICT'S RELATIONSHIP WITH SCOS?

- SCOs are legally separate from the District.
  - But connected to the district in the Education Code and under the control of the School Board as it relates to the use of the district's name, facilities, staff, and students
- To keep the lines clear, SCOs must not:
  - Commingle their funds with ASB funds.
  - Administer or supervise district employees or ASB organizations.
  - Hire or pay district employees directly for duties connected to their job with the district
  - Charge students as a condition of participation
  - Give loans to the district, ASB, clubs or programs



LINKAGE TO EDUCATION CODE

A SCO shall obtain the written approval of the Superintendent or designee prior to soliciting funds upon the representation that the funds will be used wholly or in part for the benefit of a District school or the students at that school. (Education Code 51521)

A SCO may consult with the principal to determine school needs and priorities. Any participation in fundraising activities by students and their parents/guardians and/or any donation of funds or property shall be voluntary. (Education Code 49011)

SCOs' ability to use school facilities at K-12 districts is regulated by California Education Code sections 38130-38139, known as the Civic Center Act.

SOLICITATIONS 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.***

WHAT IS THE DISTRICT'S RELATIONSHIP WITH SCO?

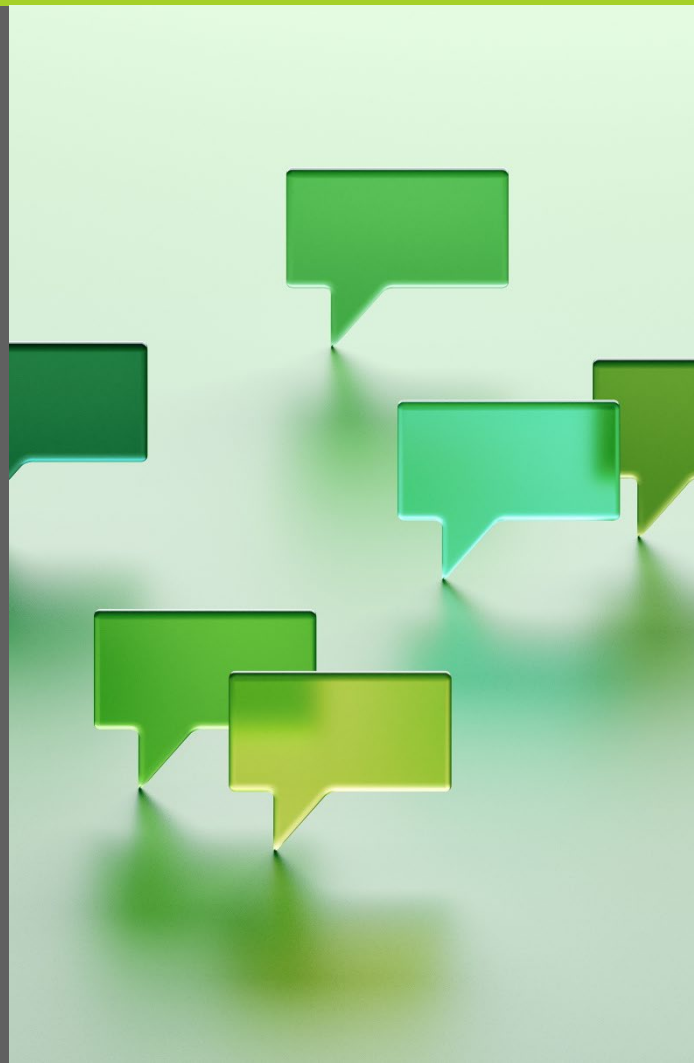
SCO fundraising must not conflict with California law, District Board Policy/Administrative Regulation, or any rules of the sponsoring school.

SCO fundraising involves activities planned, operated, and run by the SCO. A school faculty member may help advise (e.g., an athletics coach)

Students may be involved in SCO fundraising only after school and during weekends.

REQUIRED COMMUNICATION – REFER TO THE SCO MANUAL

- **EXAMPLES:**
- **Annually:** Submit application, officer information, governing documents, insurance and annual fundraising plan.
- • **Before fundraising:** Obtain approval for all fundraisers; submit changes at least four weeks in advance.
- • **Before communicating publicly:** Submit newsletters, flyers, and announcements for site review and distribute through approved communication channels when students, staff or the site are affected.
- • **Before hiring or paying personnel:** Obtain Principal/HR/Business Services approval; District employees cannot be paid directly by the organization.
  • **Financially:** Submit annual financial statements and the Annual Financial Review to the Principal and Business Services.
- • **When something goes wrong:** Promptly notify the Superintendent/designee of suspected fraud, theft, embezzlement or significant financial irregularities.



COLLABORATIVE CULTURE AND CONFLICT RESOLUTION



Resolve disagreement early, professionally and with the student's best interest at the center



Respect roles, authority, focus on solutions and not personalities, protect the relationship, and involve the Principal when necessary



SUSD and approved SCOs must follow the district's collaborative culture and conflict resolution policy, provided in the manual.

SCO SERVING IN CHAPERONE, VOLUNTEER, AND COACHING ROLES

- **District rules control student supervision.** An SCO cannot establish its own supervision standards for activities involving students.
- **Volunteer, fingerprinting, background-check and clearance requirements apply** whenever required by District procedures.
- **No volunteer or contractor may be left alone with students** unless that person has been properly cleared and authorized under District procedures.
- **Approval of the SCO or approval of an event does not automatically approve an individual to supervise students.**
- The **site Principal determines what District staffing or supervision is required** for the activity.
- SCO members are there to **support—not direct—the District program**. Decisions concerning trips, staffing, scheduling, coaches/advisors, participation rules and other program-management matters remain within the authority of District personnel.

AVOID THESE COMMON MINEFIELDS!

Attempting to influence the District or a school representative in the performance of their job or program.

Making decisions of a coach or advisor to the staff or students

Supporting political activities, including support for District Board candidates

Using the districts or schools name as the sponsor of an event

Ordering goods or services in the name of the district or school.

BECOMING A RECOGNIZED SCO

SCO APPROVAL BY DISTRICT – PROCEDURES OVERVIEW

Request	Annually request authorization to operate by applying to the Board of Education, use the SCO Annual Application, Manual and District Policies Acknowledgment, and the Hold Harmless Agreement
Agree	Agree to follow the *School Connected Organizations Manual*
Submit Organizational Information	Submit a copy of its current constitution and bylaws, and the names of the officers and contact information..
Tax Exempt Status	Provide evidence of California State and Federal 501(c)(3) tax-exempt status, as well as proof that each parent organization or School-Connected club has its own Tax Identification Number.
Insurance	Submit a Certificate of Insurance and name district as additional insured.
Submit Financials	Submit an annual, a mid-year financial statement (upon request), and a copy of the annual tax-exempt entity filing.

FORMING A SCHOOL-CONNECTED ORGANIZATION

- When forming an organization, follow the district's SCO manual
  - No activities can be conducted until approved by the school Principal and the district's Business Services department
- An SCOs name may not imply any connection with or any form of responsibility of the District, school, or ASB, with the following exception:
  - If the name chosen includes Parent-Teacher Association, Parent Faculty Association, Parent Teacher Organization or "School-Connected Club, only then is the use of the school name or mascot permitted.
- A parent organization/School-Connected club must not use the school or District address on its letterhead or any correspondence without the District's permission.
- The California Attorney General's "Guide for Charities" is a good resource for establishing an organization and the IRS.gov for tax-exempt reporting

MEMBERSHIP IN THE SCO

Membership in SCOs is limited to parents, community members, and school staff.

District employees may not sign SCO checks or invoices and cannot hold the position of President or Treasurer of the SCO.

Any District student advisor, coach, or teacher whose own children may benefit from the operations of an SCO may not serve as an officer in that SCO but may serve in an advisory capacity.

Every SCO must maintain ongoing communication with the school site Principal or designee.

SCO membership fees may be assessed for raising funds for specific projects for the school but may not be required for membership in the SCO.

An SCO may not unlawfully discriminate against any parents, community members, or staff who wish to participate in SCO.

ELECTION AND DUTIES OF OFFICERS

- Election of officers for the SCO should occur on an annual basis.
  - At a minimum, the positions of president, secretary, and treasurer should be elected. These officers make up the executive board.
- All members of an SCO are legally obligated to be prudent and reasonable in conducting themselves to help preserve the SCO's funds and legally protect the organization.
- All executive board members must actively participate in the management of the SCO, including attending meetings, evaluating financial reports, and reading minutes.
- All elected officers must provide complete contact information to the District Business Department and school site administrator.
- District employees may not serve in a financial capacity for any SCO, including treasurer, fundraising chair, or collection of cash.

OPENING A BANK ACCOUNT

- Must be separate from the ASB; no co-mingling of funds
- Open under the SCO's name using its unique Employer Identification Number (EIN)
- Two signatures on disbursements recommended
- Weekly deposits recommended, monthly reconciliation by Treasurer and review by a second board officer or designee
- Bank statements should be mailed to the SCOs permanent address, typically the school site

INSURANCE REQUIREMENTS

- Minimum coverage: $1M per occurrence / $2M aggregate general liability
- Crime coverage/fidelity bond recommended
- District must be named Certificate Holder and Additional Insured
- Higher coverage may be required for certain facility uses

ANNUAL FINANCIAL REVIEW OR AUDIT

- At the end of the fiscal year, an internal fiscal review or audit of the SCO's financial records should be conducted.
- Performed by at least two individuals who are independent of the SCO's day-to-day financial activities.
  - An annual external audit conducted by a certified public accountant is suitable as well.
- All financial discrepancies discovered during the audit must be brought to the SCO's board's attention.
  - Suspicion of fraud must be promptly reported to the district and cooperation provided in any investigation
  - A plan for resolving all audit exceptions and financial discrepancies must be proposed to the general membership immediately.
- The report must be forwarded to the District upon completion and as a condition for renewal for the next school year.

SALES AND USE TAX

- SCOs are not sales tax-exempt
- Organizations that have applied for and received a letter of sales tax exemption do not have to pay sales and use tax when they buy, lease, or rent taxable items necessary to the organization's exempt function.
- For more information on sales and use tax or a seller's permit, you may contact the CDTFA

DISSOLVING A SCHOOL-CONNECTED ORGANIZATION

- Notify the district of your intent to dissolve the organization
- Residual funds must go for the purpose in which the School-Connected was established (required of non-profit organizations)
  - Cannot be distributed to School-Connected parents
  - You can donate to the ASB or district
- There are final filing requirements with the IRS and FTB

FUNDRAISERS AND EVENTS

USE OF DISTRICT FACILITIES – BEST PRACTICES

- The school principal or designee must approve all on-campus SCO activities, including meetings and fundraisers.
- SCO's ability to use District school facilities is regulated by California Education Code sections 38130-38139, known as the Civic Center Act.
- Any requests for use of school facilities must be filed with the District, completing the Application and Agreement for Use of Facilities
- SCOs on-campus activities must not conflict with school schedules or activities, or District activities, which always take precedence over SCO activities.

FUNDRAISER REQUESTS

- Fundraisers are to be approved by the Principal *before* fundraiser occurs
  - Recommend that a list of fundraisers are approved at the start of the school year and then updated as needed
- Prohibited or questionable activities: raffles, animal rides, darts, trampolines, rental of facilities, water dunk tank, bounce houses, inflatables in which you stand in or on
- Gambling is illegal! For bingo, check with city and county ordinances.
- Food sales must meet healthy snack requirements if held ½ hour before or after school hours.
  - No sales during school hours.
  - Must meet federal and state food safety standards

FUNDRAISER GUIDELINES

Fundraising should be conducted with the goal of benefiting all students in the activity without identification of individual students.

Fundraising should always have a stated and specific goal and not simply to raise money for the group.

Students participating in SCO fundraising activities cannot be required to volunteer.

No student or teacher may be required to raise any minimum amount of money or to sell any minimum amount of goods.

GREEN, YELLOW AND RED LIGHT ACTIVITIES AND EVENTS

- **Green light**: generally allowed, but permission still needed
  - Examples: arts and crafts activities; fashion show; book fair; spelling bee; pizza night; carnival (no power rides); bowling; dances; costume carnival; band concert; bake sale, inflatables if kids cannot enter or stand on them
- **Yellow light**: generally allowable, if certain conditions are met
  - Examples: athletic events; skate night; opportunity drawings; climbing walls; food concessions, etc.
- **Red light:** prohibited
  - Examples: monster trucks; water slides; blood testing; animal rides; alcohol sales; slam dancing; martial arts; surfing contests; hot air balloons; paintball; rocket launch, etc.

RAFFLES



This Photo by Unknown Author is licensed under CC BY

Legal raffles can only be conducted if the SCOs meet the following requirements:

- 1. Obtained both federal and state tax-exempt status;
- 2. Licensed to do business in California for at least one year;
- 3. Registered with the California Attorney General;
- 4. Completed the California Attorney General's annual raffle registration form by September 1 of the year in which the raffle will be held;
- 5. Submit an annual report to the California Attorney General that includes gross receipts and expenses incurred from the operation of the raffle, as well as the charitable or beneficial purposes for which the proceeds were used.

OTHER RESTRICTIONS REGARDING RAFFLES

At least 90% of the profits of each raffle must be distributed to beneficial or charitable purposes. This means "50/50" raffles are illegal!

Detachable tickets must have identifying numbers.

Only adults may supervise the raffle drawing.

The raffle may not be conducted over the internet.

For more information on conducting a legal raffle, visit the California Attorney General's website.

AUCTIONS

- Permitted on non-school days; not classified as gambling
- Funds must be used as publicly stated
- Sales tax may apply to auctioned goods such as donated computer equipment, artwork, sports memorabilia, even gift baskets! (consult the California Department of Tax and Fee Administration, CDTFA)

PRIVATE INUREMENT/ PRIVATE BENEFIT

No individual may personally or privately benefit from a nonprofit tax-exempt organization's fundraising. Example:

- Capital Gymnastics School-Connected Club v. Commissioner (2013) a United States Tax Court upheld the Internal Revenue Service's revocation of a parent-run School-Connected club's tax-exempt status.
- In Capital Gymnastics, the deciding issue cited by the Court was that funds raised by parents were specifically earmarked for their own children.
- The Capital Gymnastics system also allowed parents to pay certain out-of-pocket costs and then fundraise less.
- Because of this fundraising structure, the Court found there was "private inurement" because specific dollars raised were earmarked for particular students and not the group generally.
- The Court ruled this meant some parents were using the tax-exempt School-Connected club to raise money solely to benefit their own children.

FEES AND FREE EDUCATION GUARANTEE

- The California Education Code states that a pupil enrolled in a public school shall not be required to pay a pupil fee for participation in an educational activity [EC Section 49011(a)].
- An educational activity is defined as an activity offered by a school, school district, charter school or county office of education that constitutes an integral fundamental part of elementary and secondary education, including, but not limited to, curricular and extracurricular activities [EC Section 49010(a)].
  - For example, you cannot impose a mandatory player fee as it is a violation of the free school guarantee.
- Prohibited fees include security deposits for locks, lockers, books, class apparatus, musical instruments, uniforms, or other equipment.

FEES AND FREE EDUCATION GUARANTEE

- Schools can always ask for voluntary donations of funds or property, and voluntary participation in fundraising activities, as long as a student's ability to participate in a school activity, either curricular or extracurricular, is in no way determined based on whether a donation was made
- It is permissible to charge fees for school- or district-sponsored activities that are purely recreational rather than educational and at which attendance is optional, such as an after-school dance or a weekend athletic event.
  - But, don't interpret the law yourself, ask the district first

GENERAL CASH RECEIPTS GUIDELINES

Use pre-numbered cash receipts, except when cash registers or ticket logs are used

Record and deposit in its entirety and timely

Major fundraising activities should be accompanied by a budget to actual comparison

Cash over/short must be closely monitored

Copies of all receipts and a list of checks, money orders, and cashier's checks received should be made to assist in recovery of money if these items are lost, stolen, or returned due to insufficient funds.

DEPOSIT GUIDELINES

Cash received from parent organization/School-Connected club fundraisers should always be counted by two parent organization/School-Connected club officers who then both sign a cash receipt with multiple copies.

Any checks received should be restrictively endorsed immediately.

Money should be kept in a safe until deposit is made

Bank deposits should be made at least once per week, or when the deposit exceeds $250, varying with amount of activity

Deposits should be reconciled to receipt numbers or deposit support for an "audit trail"

CONCESSION SALES

- Similar controls as those over other fundraising activities, in addition:
  - Use a cash register or a sales tally sheet to reconcile cash *daily* to the inventory sold by *individual* cashier



This Photo by Unknown Author is licensed under CC BY

CASH DISBURSEMENTS

EXPENDITURES – "CASH DISBURSEMENTS"

- Proper Approvals
- Check Controls
- Payments to Contractors and Staff
- Donations
- Scholarships



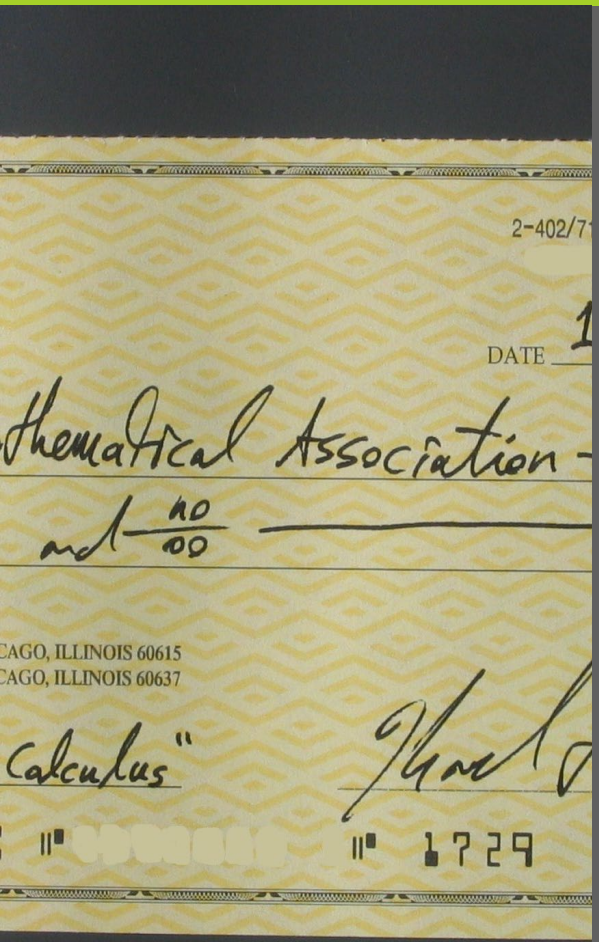
PROPER APPROVALS

- Use of purchase orders recommended
- Ensure budgeted funds will cover the planned expense
- Approval of expenditures by the SCO governing board

PURCHASES FOR THE SCO

- Purchases of supplies or equipment necessary for the day-to-day operation of the SCO, and to conduct fundraisers, must be made from SCOs funds, e.g., a concession sale.
- SCOs are not eligible for the District's special rates or discounted pricing.
- SCOs cannot make purchases under a District contract. SCOs should instead negotiate their own pricing, contracts, or discounts from vendors of their choice.
- School ASBs and the District itself cannot make any purchases for the benefit of an SCO using District funds.
  - Items necessary for an SCO club fundraiser may not be purchased through any ASB organization, even if the SCO provides the funding for the purchase.

CHECK CONTROLS



This Photo by Unknown Author is licensed under

- Appropriate supporting documentation (invoices, receipts), including a signature from an authorized officer, should be attached to the written record and filed in check number order.
  - Proof of receipt of goods or services should be required before payment is made on an invoice or receipt
- Checks should require two signatures; school employees cannot be signers on the account
- Bookkeeper should not be an authorized signor on the bank account
- Voided checks should be retained in file
- Checks should never be payable to cash
- Checks should never be used for personal reasons
- Purchases made directly out of cash collections should not be done

EQUIPMENT PURCHASES



- Should be used in the operation of the SCO
- If used on the school campus, it should be pre-approved by the district because of maintenance and insurance issues
- Donated equipment should be approved by the district's Business Services Department
- If the SCO is responsible for the equipment, then adequate inventory records and insurance should be maintained

PAYMENTS TO DISTRICT EMPLOYEES

SCOs may not make direct payments or make payments in the form of gift cards to any District employee for services performed for the SCO.

If an SCO wishes to pay a District employee (e.g., a coach for services provided at a summer camp), it must follow District HR policies.

SCOs may not directly hire any District employees to perform services for the District or a District school site.

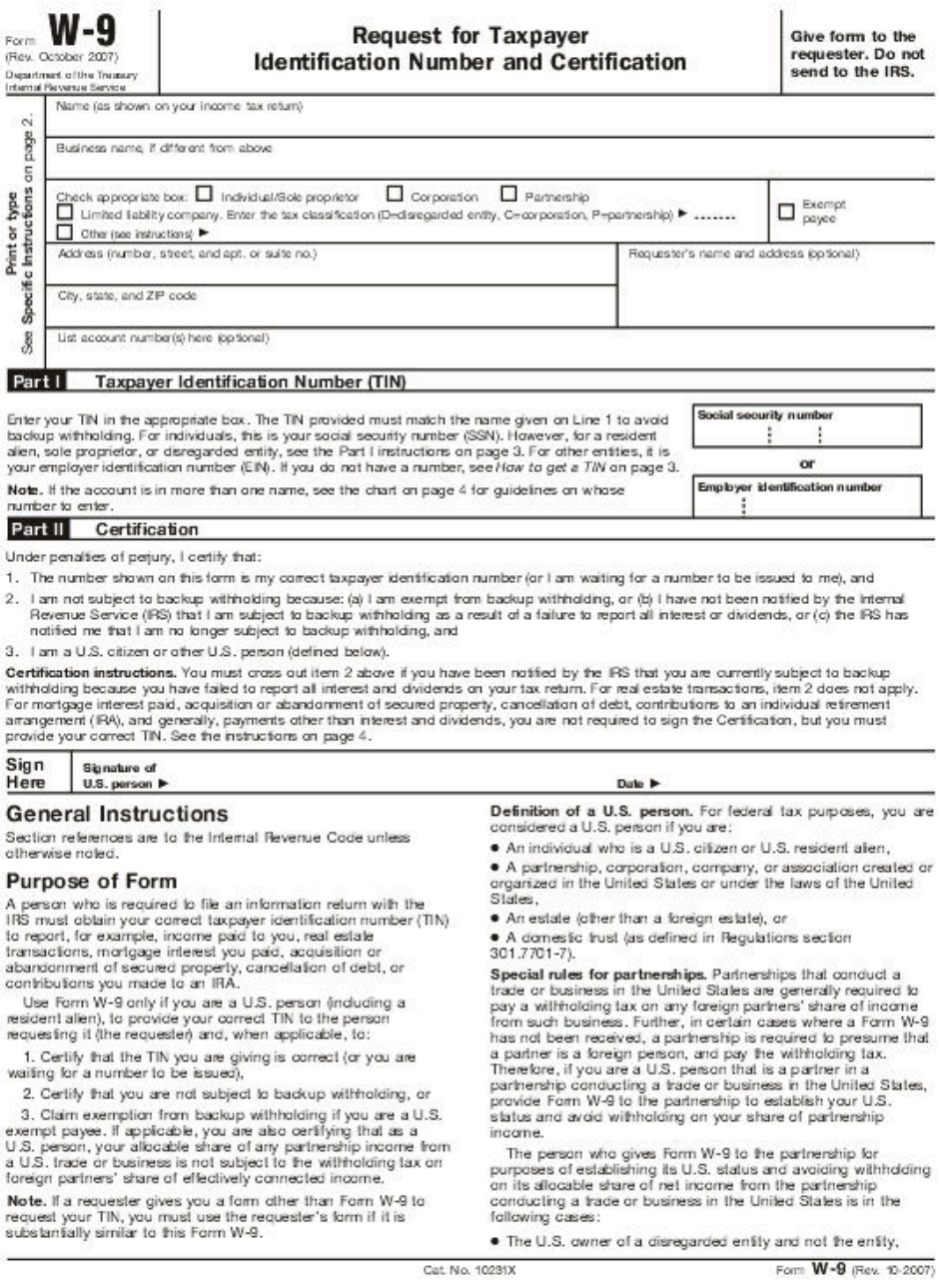
REQUIRED PROCESS BEFORE ANYONE WORKS

- To hire district employees for assistance with sports or activities:
  - Approval by site Principal and HR Department (hours, position, dates, rate)
  - Employment Clearance by district's HR department
  - Final authorization
- For payment to district employees:
  - Completion of the Request for Personnel (RAP sheet) contract
  - SCO is invoiced by the district
  - Payment to employee is made by the District
- District employees can volunteer if the service is genuinely voluntary

1099 REPORTING REQUIREMENTS

- IRS requires that all payments for services in excess of $600 made to a vendor or an individual by an SCO be reported on Form 1099 annually.
- Secure an IRS form W-9 from the provider at the time of service in order to obtain an accurate record of the taxpayer identification number.
- Issue a Form 1099 to all vendors who performed services in the last calendar year by January 31 of the next year.

Printable W-9 Form is easily accessible via IRS website



Form **W-9**
(Rev. October 2007)
Department of the Treasury
Internal Revenue Service

Request for Taxpayer Identification Number and Certification

Give form to the requester. Do not send to the IRS.

Print or type
See Specific Instructions on page 2.

Name (as shown on your income tax return)

Business name, if different from above

Check appropriate box: ☐ Individual/Sole proprietor ☐ Corporation ☐ Partnership
☐ Limited liability company. Enter the tax classification (D=disregarded entity, C=corporation, P=partnership) ▶ .....
☐ Other (see instructions) ▶

☐ Exempt payee

Address (number, street, and apt. or suite no.)

Requester's name and address (optional)

City, state, and ZIP code

List account number(s) here (optional)

Part I Taxpayer Identification Number (TIN)

Enter your TIN in the appropriate box. The TIN provided must match the name given on Line 1 to avoid backup withholding. For individuals, this is your social security number (SSN). However, for a resident alien, sole proprietor, or disregarded entity, see the Part I instructions on page 3. For other entities, it is your employer identification number (EIN). If you do not have a number, see *How to get a TIN* on page 3.

Note. If the account is in more than one name, see the chart on page 4 for guidelines on whose number to enter.

Social security number

or

Employer identification number

Part II Certification

Under penalties of perjury, I certify that:

1. The number shown on this form is my correct taxpayer identification number (or I am waiting for a number to be issued to me), and
2. I am not subject to backup withholding because: (a) I am exempt from backup withholding, or (b) I have not been notified by the Internal Revenue Service (IRS) that I am subject to backup withholding as a result of a failure to report all interest or dividends, or (c) the IRS has notified me that I am no longer subject to backup withholding, and
3. I am a U.S. citizen or other U.S. person (defined below).

Certification instructions. You must cross out item 2 above if you have been notified by the IRS that you are currently subject to backup withholding because you have failed to report all interest and dividends on your tax return. For real estate transactions, item 2 does not apply. For mortgage interest paid, acquisition or abandonment of secured property, cancellation of debt, contributions to an individual retirement arrangement (IRA), and generally, payments other than interest and dividends, you are not required to sign the Certification, but you must provide your correct TIN. See the instructions on page 4.

Sign Here **Signature of U.S. person ▶** **Date ▶**

General Instructions

Section references are to the Internal Revenue Code unless otherwise noted.

Purpose of Form

A person who is required to file an information return with the IRS must obtain your correct taxpayer identification number (TIN) to report, for example, income paid to you, real estate transactions, mortgage interest you paid, acquisition or abandonment of secured property, cancellation of debt, or contributions you made to an IRA.

Use Form W-9 only if you are a U.S. person (including a resident alien), to provide your correct TIN to the person requesting it (the requester) and, when applicable, to:

1. Certify that the TIN you are giving is correct (or you are waiting for a number to be issued),
2. Certify that you are not subject to backup withholding, or
3. Claim exemption from backup withholding if you are a U.S. exempt payee. If applicable, you are also certifying that as a U.S. person, your allocable share of any partnership income from a U.S. trade or business is not subject to the withholding tax on foreign partners' share of effectively connected income.

Note. If a requester gives you a form other than Form W-9 to request your TIN, you must use the requester's form if it is substantially similar to this Form W-9.

Definition of a U.S. person. For federal tax purposes, you are considered a U.S. person if you are:

- An individual who is a U.S. citizen or U.S. resident alien,
- A partnership, corporation, company, or association created or organized in the United States or under the laws of the United States,
- An estate (other than a foreign estate), or
- A domestic trust (as defined in Regulations section 301.7701-7).

Special rules for partnerships. Partnerships that conduct a trade or business in the United States are generally required to pay a withholding tax on any foreign partners' share of income from such business. Further, in certain cases where a Form W-9 has not been received, a partnership is required to presume that a partner is a foreign person, and pay the withholding tax. Therefore, if you are a U.S. person that is a partner in a partnership conducting a trade or business in the United States, provide Form W-9 to the partnership to establish your U.S. status and avoid withholding on your share of partnership income.

The person who gives Form W-9 to the partnership for purposes of establishing its U.S. status and avoiding withholding on its allocable share of net income from the partnership conducting a trade or business in the United States is in the following cases:

- The U.S. owner of a disregarded entity and not the entity,

Cat. No. 10231X Form **W-9** (Rev. 10-2007)

DONATIONS



- SCOs exist to assist school and ASB programs.
- Such assistance may come in the form of donations of supplies, equipment and payment for student transportation to events.
- SCOs can donate funds to ASB accounts or the District, but once money is in ASB or District accounts, it may not be used by SCOs or transferred back to the SCO.
  - All donations to ASB must be accepted and approved by the ASB student council.
  - All donations to the District must be approved by school site Principal and Business Services
- Education Code section 41032 and District Board Policy provide that the District Board of Education may accept and approve any donations to a school or the District.

DONATIONS OF FUNDS TO SCHOOLS

- When an SCO donates funds to the school, it can choose to state the specific purpose for which the funds are being donated.
- Donations must be processed in accordance with district policies and procedures.
  - Write a check to the school and obtain a receipt.
- An SCO must not discriminate against students on the basis of their family's membership in, contributions to, or fundraising for the parent organization, or the family's time spent on SCO.

DONATIONS, CONT'D

- When an SCO wishes to donate funds to the District for supplies or equipment: first donate the funds and clearly indicate the purpose of the donation; the District will then carry out the purchase through its purchasing system and in accordance with District guidelines and California law.
- When an SCO wishes to donate funds for transporting students to and from events: The District school site must have already completed a field trip request form for the event in question;
  - The District Business Services Department will bill the SCO for the cost of the transportation
  - SCOs cannot directly contract for transportation service with an outside agency, other than a school district.
- Donations for facility repairs and improvements need pre-approval by the district



- SCOs wishing to grant a scholarship to a District student must do so with adequate supporting documentation.
- Documentation should show the source of the scholarship funds, the SCOs approval of the scholarship, and the method by which the scholarship recipient was selected.
- A vote among SCOs or a vote of a scholarship committee should be part of the selection process for the scholarships.
  - Any SCO board member who has a family relationship with the scholarship applicant must abstain from voting.

THANK YOU!



Contact Information for Questions:
Christy White, CPA, CFE
cwhite@christywhite.com
619-270-8222

CHRISTY WHITE