

Alvord Unified School District

Guidelines for Booster Clubs



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2003



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Section One

Booster Club Regulations and Financial Guidelines



Purpose and Relationship to District

Booster clubs are groups of concerned parents who want to provide support for their child's special interest activity. They are an important means of connecting parents and other community members with the curricular and co-curricular activities of students. Booster clubs come in all shapes and sizes, and with various special interests. The most formal of these parent support groups is the National Parent Teachers Association (PTA). The PTA is officially recognized and organized at all levels.

The purpose of any booster club is to provide one or more of the following:

- ◆ To promote a greater interest in a specific activity on the part of both students and adults;
- ◆ To better understand the activity and how it fits into the overall purposes of the school;
- ◆ To provide support both in direct assistance and in raising funds for the specific program;
- ◆ To assist the faculty advisor, principal, and other District employees in conducting certain parts of the activity;
- ◆ To assist students in meeting personal obligations to participate in the activity through scholarships.

Regulations Governing Booster Clubs

E.C. § 51521 requires that all organizations that conduct fund-raisers to benefit students, schools or the District as a whole, must be approved by the Alvord Unified School District governing board, or the board assigned designee.

§ 51521. Fundraising projects

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 the prior written approval of either the governing board of the school district in which solicitation is to be made or the governing board of the school district having jurisdiction over the school or student body represented to be benefited by such solicitation, or the designee of either of such boards.

To meet this statutory requirement, all booster clubs must complete and file an Alvord Unified School District *Application to Form a Booster Club or Parent Group*. A copy of the organization's adopted constitution and by-laws should be submitted initially with this application. A new application form must be submitted and approved annually. The renewal application must be accompanied by an annual financial statement for the year just ended, a budget for the forthcoming year, and an updated plan of activities related to the budget plan. A sample of this application form is provided in this section.

The ability of booster clubs to solicit students to help in their activities is regulated by E.C. § 51520. E.C. § 40043 regulates their use of school facilities.

All other activities of the booster club are outside the direct control of the Alvord Unified School District Governing Board. The funds of the booster club must never be commingled with the student body funds or any other funds of the district. The school district's tax-exempt status and identification number are not for booster club use. Booster clubs are responsible for their own tax status and accounting.

Should a booster club decide to operate a bingo activity they will be regulated by California Penal Code § 326.5. This regulation is enforced by the licensing agency of each county. Permission to operate bingo activity should also be regulated by the school district's board policy.

Booster Clubs Must Obtain Their Own Tax Identification Number

Booster clubs are not a legal component of the Alvord Unified School District. Each club must have their own tax identification number. Booster clubs whose annual gross profit is less than \$25,000 and who are not involved in accepting donations requiring a donation receipt for tax-exempt purposes may simply file a Form SS-4 to obtain a tax identification number. Booster clubs should apply as a nonprofit organization. Application for a tax identification number can be done by telephone. Call the Internal Revenue Service Center at 1-800-829-1040 to obtain the current telephone number for the California IRS service center. A copy of Form SS-4 and instructions are included in this section, beginning on page 1.10.

Organizations whose annual gross receipts exceed \$25,000 and/or who distribute donation receipts must complete IRS Form 1023 and Form 8718 and California Form 3500. Booster clubs cannot legally provide donation receipts to donors as a "charitable tax deductible donation" unless they have obtained an official determination letter from IRS recognizing the organization as a 501 (c) (3) tax-exempt organization. These forms are in addition to Form SS-4. Information and forms may be obtained from the IRS general website <http://www.irs.gov/formspubs/index.html>.

Organization of Clubs

Booster clubs should prepare and adopt a constitution and by-laws. Officers should be elected according to the structure and process defined in the by-laws. Any rules and regulations developed for the organization must conform to statutory laws, Alvord Unified School District governing board policy pertaining to Associated Student Bodies and Booster Clubs and Parent Groups, and school site regulations. A copy of the adopted constitution and by-laws should be submitted to the Alvord Unified School District with the Application To Form a Booster Club or Parent Group.

Club/group members should be aware that no individual shall personally benefit from the activities of the not-for-profit organization. Any excess profits from fund-raising activities, not spent on the organization's exempt purpose expenditures, cannot be returned directly to members or their families. The club/group's constitution should provide for the distribution of any excess funds, in the event of the termination of the club/group, to another not-for-profit organization, or to the School Associated Student Body, or the District.

Financial Guidelines

Booster clubs are directly responsible for ensuring that proper internal controls exist for all financial activity for their organization. Each booster club or parent group should elect a treasurer (in accordance with their by-laws) who is assigned responsibility for the financial activities of the club/group. Clubs/groups should follow good business practices and maintain an adequate system of internal controls, including the following:

1. A pre-numbered receipt book should be maintained as well as backup documents for all receipts.
2. Deposits should be made intact, and timely.
3. Bank reconciliation should be performed monthly and by someone independent of depositing and check writing duties.
4. Checks should require two signatures
5. All expenditures should be approved by the operating Board of the club/group, and be listed in the Board minutes
6. Budgets represent expected revenue and expenditure plans for the year. Budgets should be prepared at least twice a year and modified when significant changes occur. A simple budget showing projected income, expenditures, and reserves can be prepared. It is recommended that the booster club president and treasurer sign the budget document and financial statements prepared for the organization.
7. The treasurer or designated officer should prepare a monthly financial statement reflecting the beginning checking account balance, receipts, disbursements, and ending checking account balance. This should be presented to the club/group Board with a copy of the bank statement and bank reconciliation.
8. Clubs/groups should appoint an auditor, independent of the treasurer, to review all of the treasurer's records, journals, check registers, bank statements, receipts, invoices, etc, at least annually.

Appropriate Use of Student Body Funds

An unorganized student body (elementary schools) may use funds to pay for non-instructional periods or to augment or enrich the programs provided by the district (Education Code 48934). The district board appointed employee (generally the principal), approves the expenditures, subject to district board policy, of an unorganized elementary student body (Education Code 48938).

The district governing board has the discretion to charge student organizations for the rental of district property or to provide such facilities at no costs.

An organized student body organization (secondary schools) may use funds to "benefit the students". Additional uses of student funds are stated in Education Code 48936:

1. Loan, with or without interest, student funds to any other student organization in the district for a period not to exceed three years;

2. Invest in permanent improvements to any school district property, including, but not limited to buildings, automobile parking facilities, gymnasiums, swimming pools, stadium and playing fields, when such facility improvements are used either in whole or part for extracurricular activities or sports, or when for the benefit of the student body. This is subject to the following condition:
 - a. The district governing board shall establish a special fund to collect any moneys derived from rental of school property to the student body.
 - b. The district shall then return to the student body from these rental receipts, an amount equal to the principal amount plus accrued interests to the extent that there are moneys collected from the ASB and deposited in the special fund.
 - c. When there are not outstanding obligations against the special fund, all moneys therein may be transferred to the general fund of the district by action of the governing board.

The district governing board has the discretion to charge student organizations for the rental of district property or to provide such facilities at no costs.

Common Prohibited Expenditures Contained in Local Board Policy

Prohibited expenditures of student body funds are no longer included in the Education Code. Local district policy, however, often includes expenditures that may not be made from student body funds. It is recommended that board policy minimally include a statement that student body funds may only be used to purchase non-instructional items. The following are examples of common prohibited expenditures contained in local board policy:

1. Equipment, supplies, forms and postage for curricular or classroom use or for district business.
2. Repairs and maintenance of district-owned equipment.
3. Salaries or supplies that are the responsibility of the district.
4. Articles for the personal use of district employees.
5. Gifts, loan, credit or the purchase of accommodations for district employees or others. Please note that the student body governing board may authorize gifts or awards to district employees to be paid from student body funds. It is recommended that District policy state the maximum (cap) amount that may be spent on such gifts or awards from student body funds; e.g. \$25.

The following matrix is shown for information purposes only. Each student body must adhere to local board policy. The prohibited expenditures listed are those most commonly questioned by auditors, community members, local governing boards, and the media. A good rule of thumb to use in determining the appropriateness of an expenditure is to ask the question "Will I be able to justify the expenditure in the local newspaper and at a public board meeting?"

EXAMPLE OF ALLOWABLE EXPENDITURES	EXAMPLE OF PROHIBITED EXPENDITURES
<p><u>Purchases:</u> Animal cages, incubators, feeders, brooders Aquarium accessories Audiovisual equipment and software Workbooks, reference books, library books</p> <p>Capes and robes for student chorus Ceramics Decorative items Draperies, curtains, and carpeting (fireproof)</p> <p>Entertainment Film, including developing, printing, and camera rental Filmstrips Games and toys Identification equipment Megaphones Musical instruments Pictures and art prints Pictures of student service groups Plants for interior and exterior use Playground activities and equipment Public address systems Office supplies for student body activities</p> <p><u>Services:</u> Salary of ASB clerk for time spent on ASB books/supervision Security officers Cleaning and repairing student body-owned items</p> <p><u>Donations:</u> To recognized charitable organizations when clearly identified at onset of fundraiser and approved in advance by student council</p> <p><u>Miscellaneous:</u> Awards and certificates – recognizing services and/or achievement for student groups or individual students. Perfect attendance approved by student body.</p>	<p>Supplies and equipment for the office Basic textbooks</p> <p>Equipment and supplies for faculty restrooms, faculty dining rooms, or faculty lounges; subscriptions for faculty magazines or books.</p> <p>Salaries for assignments which are the responsibility of the district</p> <p>Repair and maintenance of district equipment and buildings</p> <p>Donations of excess student body funds</p> <p>Awards to District employees (limited)</p>

EXAMPLE OF ALLOWABLE EXPENDITURES	EXAMPLE OF PROHIBITED EXPENDITURES
<p>Hospitality – courtesy extended to visiting patrons other than district employees. Hospitality should not exceed \$250 per year, or \$.50 per student per year, whichever is greater.</p> <p>Insignia – usually limited to arm bands, badges, buttons, pins, ribbons, and sashes for student service groups.</p> <p><i>Note: Items in contact with skin and hair should be cleaned before reissuing to another child.</i></p> <p>Magazines and Newspapers – suitable for school use by students or personnel employed working with ASB.</p> <p>Memorial – expenditures may be made only for deceased students or personnel employed at the school site. <i>Note: Limited to \$50 per individual.</i></p> <p>Welfare – for students within the school <i>Definition: Includes reasonable amount of money in an emergency situation when directly helping students to carry on work at school.</i></p> <p>Activities: Student body funds may be used for a special activity for a grade level if the same activity will occur each year for that grade level (includes culmination activities).</p> <p>Gifts: Gifts to another school in the district Gift to P.T.A. for child welfare Gifts to the district for use at the school</p>	<p>Meals or refreshments for employees on an ongoing basis</p> <p>Individual memberships in professional organizations</p> <p>Student body funds should not be expended for family relief. Welfare involving health services for students should be processed through the PTA health centers or dental clinics.</p> <p>Gifts to out-of-school organizations P.T.A. expenses</p>
PERMITS & APPROVALS REQUIRED	PROHIBITED
<ul style="list-style-type: none"> <input type="checkbox"/> Booths <input type="checkbox"/> Safety and bleachers <input type="checkbox"/> Food <input type="checkbox"/> Cafeteria <input type="checkbox"/> Custodial help <input type="checkbox"/> Fire regulations <input type="checkbox"/> Electrical connections 	<p>Raffles or games of chance</p> <p>Rides- animal/mechanical rides prohibited.</p> <p>Use of darts or arrows</p> <p>Object thrown at a live target</p> <p>Use of any water tanks</p> <p>Destruction of old cars or similar objects by hammers</p> <p>Cosmetic sales, manicure or makeup booth</p> <p>Used jewelry and used clothing</p> <p>First aid booth</p>

Financial Statements

An income statement recording the financial activity of the club should be period monthly. Smaller organizations can prepare a simple manual document with a listing of cash receipts and disbursements and checks written for the period covered. Disbursements should be controlled using a Request for Payment/Check form. Samples of all mentioned forms are provided in Section Six.

Guidelines for Fund-Raising Activities

- ◆ Fund-raising should be done for a stated and specific goal and not simply to raise money for the club/group.
- ◆ Fund-raising should be conducted with the goal of benefiting all students in the activity without segregation or identification of individual students.
- ◆ While student participation in fund-raising activities can be a learning experience, no penalty may be imposed on any student for not participating.
- ◆ All fund-raising on District/school premises shall be done under the guidelines established for fund-raising by the Associated Student Body and in accordance with the Alvord Unified School District governing board policy.
- ◆ Only those organizations that have properly scheduled fund-raising activities with the school principal in accordance with Alvord Unified School District policy and regulations shall be authorized to conduct such activities on District/school premises.
- ◆ Capital improvements, equipment, and uniforms may only be purchased with the prior approval of the Principal and Assistant Superintendent of Business Services. These purchases must be processed through the Alvord Unified School District Purchasing Department to ensure compliance with statutory laws. Clubs/groups should “donate” the funds to the Alvord Unified School District for purchase of such capital outlay items. The club/organization should specify how the donated funds are to be spent and request that the District provide them with a Donation Receipt for the funds.

Donations for Supplies

When a Parent and/or Booster Club/Organization desires to give a department a sum of money to be used for supplies, the department chair or teacher who is designated to spend the funds should purchase the supplies through the regular purchase order system or open order system of the District, with the approval of the principal. The purchase should be charged to a school account code and then marked boldly on the purchase requisition:

TO BE PAID BY:

- (Name of Parent and/or Booster Club/Organization)
- (Person responsible for Parent and/or Booster Club/Organization)
- (Address for bill to be sent)

The purchase will be charged to the school account code on the requisition at the time of payment. The District Office will bill the Parent and/or Booster Club/Organization and when the funds are received the charge will be repaid.

Donations for Equipment Purchases

When a Parent and/or Booster Club/Organization desires to donate equipment to a school, the preferred method for the purchase would be the same as purchasing supplies. A purchase requisition would be completed, approved by the principal and charged to a school account code and sent to the District office. The requisition should be marked boldly:

TO BE PAID BY:

(Name of Parent and/or Booster Club/Organization)
(Person responsible for Parent and/or Booster Club/Organization)
(Address for bill to be sent)

The purchase will be charged to the school account code on the requisition at the time of payment. The District Office will bill the Parent and/or Booster Club/Organization and when the funds are received the charge will be repaid.

The Parent and/or Booster Club/Organization has the option of designating certain items to be purchased from certain vendors and the District will work with the Parent and/or Booster Club/Organization so long as the purchase does not exceed the District's bid limit.

The only time a Parent and/or Booster Club/Organization can purchase equipment outright and donate it to a school is when the principal approves the purchase first. The equipment must then be accepted by the Governing Board at a regular Board meeting as a donation to the District.

Payment of Salaries

Stipends/Salaries- Parent and/or Booster Club/Organization may not pay any employee of the District an additional stipend without prior approval of the Alvord Unified School District Personnel Office.

Donations for Transportation/Field Trips

The Parent and/or Booster Club/Organization may donate funds to the District for payment of transportation of students to events. A field Trip request form must be completed and sent to the District Transportation Department. The request for must be marked boldly:

TO BE PAID BY:

(Name of Parent and/or Booster Club/Organization)
(Person responsible for Parent and/or Booster Club/Organization)
(Address for bill to be sent)

If funds are not received, the school's account will be charged.

Tax Issues

Booster clubs and parent groups must follow Internal Revenue Service and California state guidelines regarding filing tax information and returns. Not-for-profit organizations do not have to file tax returns when annual gross receipts are less than \$25,000. Gross receipts is the amount received before expenses are deducted. For example, if total receipts were \$25,001 and expenditures were \$25,000, the organization must still file a tax return even though only a \$1.00 profit occurred because receipts were

greater than \$25,000. When gross receipts are greater than \$25,000, then Federal Form 990 and California Form CT-2 must be filed. These forms are due the 15th day of the 5th month following the club/groups year-end close.

Form 1099 and Independent Contractors

Clubs/groups must prepare and file Form 1099s for payments greater than \$600 to individuals, partnerships, sole proprietorships, or companies for services provided as "independent contractors". The club/group must establish procedures to ensure that they obtain the independent contractor's correct tax identification number and mailing address. The IRS will impose a penalty for all Form 1099s submitted without a correct tax identification number. Form 1099s are to be distributed to the recipients by January 31 and to the IRS and California state agencies by February 28. The form and instructions may be found at <http://www.irs.gov/formspubs/index.html>.

A record on each individual must be maintained, recording every payment for the calendar year. It will be necessary to obtain a social security number before engaging any person to perform services. No check should be written to any individual without first obtaining his/her social security number.

Determining Independent Contractor Status

Here are the 20 questions the IRS will use to determine if workers are company employees or true independent contractors. The IRS considers any "yes" answer to be evidence of an employer/employee relationship.

1. Do you provide the worker with instructions as to when, where and how work is performed?
2. Did you train the worker in order to have the job performed correctly?
3. Are the worker's services a vital part of your company's operations?
4. Is the person prevented from delegating work to others?
5. Is the worker prohibited from hiring, supervising and paying assistants?
6. Does the worker perform services for you on a regular and continuous basis?
7. Do you set the hours of service for the worker?
8. Does the person work full time for your company?
9. Does the worker perform duties on your company's premises?
10. Do you control the order and sequence of the work performed?
11. Do you require workers to submit oral or written reports?
12. Do you pay the worker by the hour, week, or month?
13. Do you pay for the worker's business and travel expenses?
14. Do you furnish tools or equipment for the worker?
15. Does the worker lack a "significant investment" in tools, equipment and facilities?
16. Is the worker insulated from suffering a loss as a result of the activities performed for your company?



17. Does the worker perform services solely for your firm?
18. Does the worker not make services available to the general public?
19. Do you have the right to discharge the worker at will?
20. Can the worker end the relationship without incurring any liability?

School Administration Communication Guidelines

The following guidelines are to be utilized by principals as they interact with booster club officers:

- A. Prior to the beginning of school in the fall, or within the first few weeks of the school year, principals are to meet with booster club president and the faculty advisors to these booster clubs to:
1. Explain how the schools' calendar of activities operates; who must be contacted to place events on the calendar; and when and how events are placed on the calendar.
 2. Explain school regulations on use of facilities.
 3. Explain school and district regulations and procedures related to fundraising when the school day, school personnel, or high school students are involved.
 - a. Explain that booster club funds and accounts are to be kept completely separate from student body accounts.
 - b. Indicate that school personnel are not to serve as booster club officers.
 - c. Explain that school personnel are not to sign booster club checks and invoices.
 4. Indicate the types of student trips, which require administration and/or board approval.
 5. Obtain the names, addresses, and telephone numbers of all booster club officers.
 6. Explain the procedures for hiring personnel.

Personnel Hiring Procedures by Parent or Booster Clubs

The Alvord Unified School District does not allow parent or booster clubs to hire staff to perform services for the Alvord Unified School District. If a booster club wishes to pay for extra curricular services, the person to provide the services must be hired through the personnel office of the Alvord Unified School District. The booster club will in turn reimburse the district for the expense.

The procedure is as follows:

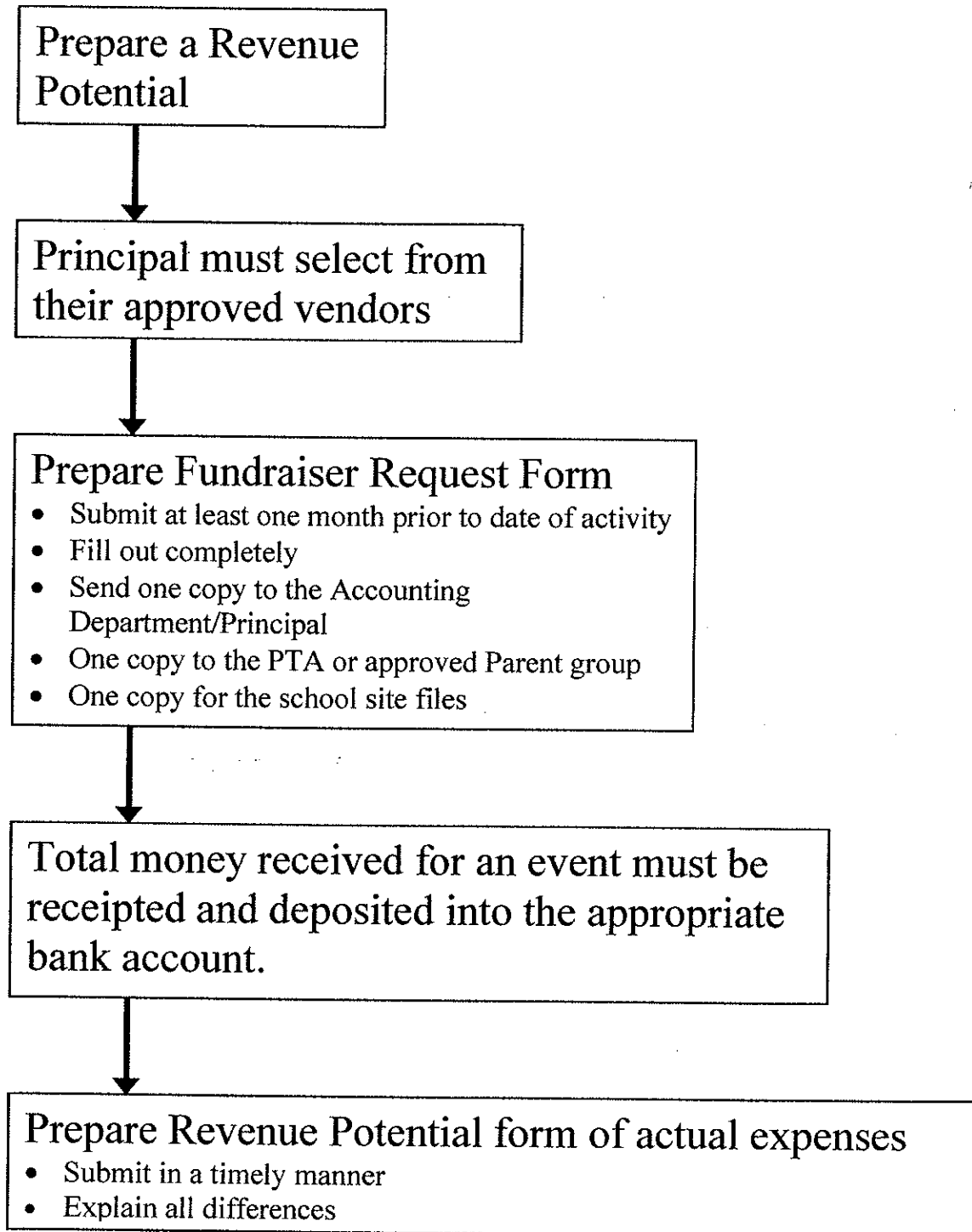
1. A personnel requisition will be completed by the principal of the school receiving the services and submitted to the personnel office.
2. The employee will come into the personnel office of the district and be hired through the normal channels.
3. The personnel requisition indicates that a booster club will reimburse the district for the expense. The requisition contains all information about the booster club to facilitate billing.
4. The personnel office gives a copy of the requisition to Accounting Office for future billing to the booster club.
5. The employee completes a time report submits it to the Payroll Department.
6. The employee is paid and the Accounting Office invoices the booster club for the total cost for the total cost for the employee's pay including fringe benefits.
7. The booster club submits a check to the District that is used to repay the expense.

Section Two

Fundraising Activities



Procedure Flow



Fundraiser Request Form

The Principal and the Assistant Superintendent (or designee) should approve all fundraising activities before the event takes place.

A Fundraiser Request form should be completed as follows:

- A. The Principal or designee fills out the Club information section listing:
- School name
 - Date Submitted
 - Person in Charge
 - The dates of the proposed activity
 - Location of proposed activity
 - Appropriate number of students involved
 - Completion of a revenue potential analysis
 - Nature of activity
 - Purpose of activity
 - Budget Plan
 - Signature of requestor
 - Signature of the advisor
 - Forward Form and Revenue Potential Analysis to Principal for approval
- B. Principal
- Where applicable, signs and dates the form.
- C. Assistant Superintendent or Designee
- Confers with the Business Office for appropriateness of the fund-raiser.
 - Approves or disapproves the fund-raiser. Form returned to the Principal.

Fundraising Tips

- Fundraising is held for ASB (the students) in general, not for specific students
- Let parents know that "overages" will revert to general ASB
- Follow good internal controls, no matter who is raising the money

It must be noted that any student that does not raise funds for any activity cannot be excluded from the activity. This is in violation of the "Free Schools Act" Title IX, Section 5 of the California Constitution.

ALVORD UNIFIED SCHOOL DISTRICT
REQUEST FOR FUNDRAISING ACTIVITIES

SCHOOL: _____ DATE SUBMITTED: _____

REQUESTING ORGANIZATION: _____

PERSON IN CHARGE: _____

DATES OF PROPOSED ACTIVITY: _____

LOCATION OF PROPOSED ACTIVITY: _____

APPROXIMATE NUMBER OF STUDENTS INVOLVED: _____

APPROXIMATE NUMBER OF SUPERVISORS PROVIDED: _____

NATURE OF ACTIVITY (i.e., Candy Sale, Book Fair, etc.):

PURPOSE OF ACTIVITY (How will the instructional program for all students be enhanced or the attitudes of students, parents, staff, and community be promoted?):

BUDGET PLAN (How will funds be solicited and distributed? What is income projection, cost, and net anticipated profit?):

Requested by: _____ Date: _____

Approved by: _____ Date: _____

Approved by: _____ Date: _____

Approved by: _____ Date: _____

Please submit entire form to _____ . Approval form will be returned to school.

Suggested Guidelines for Fundraising Activities

The following guidelines present information only to facilitate management of fundraising activities. Please refer to your board policies, contained in Section 4, for further guidelines specific to Alvord Unified School District.

Student body organizations, or student body organizations in conjunction with parent-teacher associations, or other approved parent groups may conduct fundraising activities. Student body fundraising activities shall be subject to the regulations established by the Alvord Unified School District Governing Board.

Contributions and participation in student body fundraising activities by students and employees shall be entirely voluntary. Parental permission, in writing must be obtained for the students to participate. In no case shall elementary school students be permitted to solicit on the street or door-to-door.

The Two Categories of Student Body Fundraising

1. Drives, which are considered public appeals, are those that may include relatives, friends, and neighbors. In all public drives, fifty percent (50%) or more of the total receipts must go to the student body, PTA, or approved parent group.
- 2.. Drives, which are not considered public appeals, are those that are confined to school premises and supported entirely by students and their parents. A "continuing event" is one that is held at intervals throughout the year such as movies.
3. Student Body fundraising drives shall be conducted in the following manner:
 - a. The appropriate parent group must review and approve any proposed Student Body fundraising activity. The parent group shall be advised as to current student body fund balances and the proposed use of the funds to be raised.
 - b. Projects for the raising of student body funds shall contribute, in general, to the educational experience of students and shall not conflict with the instructional program.
 - c. A "Fundraiser Request Form" must be approved by the District Business Office in advance of the activity.
 - d. Participation in fundraising by pupils must be entirely voluntary. Contest may be held and rewards or prizes awarded provided there has been approval by the appropriate parent group.
4. The principal will decide whether an event will be sponsored by student body only or in cooperation with the PTA or approved parent group.

Division of earnings from events shall be determined by the principal and executive board of the cooperating organization prior to each activity. There should be no change after the division has each activity. There should be no change after the division has been established unless there has been a typographical error.

Earnings may be:

- Credited to student body, or
- Credited to PTA, or approved parent group, or
- Shared between student body and PTA or approved parent group

Exceptions:

- A change in the division ratio may be made if a typographical error such as reversing percentages on the prior amount was made. A statement in writing signed by the principal and PTA or approved parent group president or treasurer shall be included with the Fundraising Financial Statement.

Procedures for Fundraising

1. A revenue potential form must be completed, approved, and dates decided.
2. Principal must select from their approved vendors.
3. Fundraiser Request Form
Must be submitted at least one month prior to date of the activity. Six weeks is required for activities involving the PTA or approved parent group. Send the original and a copy to the Accounting Department, to the PTA or approved parent group, and one copy for the school site files.
4. The total each received for an event must be receipted and deposited into the appropriate bank account.
5. Whenever there is an admission charge, the following is required:
 - A. Admission Tickets must be numbered with the price imprinted. (Tickets other than admission tickets may be used as scrip in connection with sales at festivals or other events.)
 1. A record must be maintained to provide control of all tickets.
 2. Use Perpetual Inventory of Tickets to maintain control. Attach the first ticket of each roll to this form.
 - B. House Count based on count of attendance.
 1. Must be certified by the principal or his designee.
 2. Completed reports are to be kept on file in the school.
 - C. Cash Admissions Reports based on collection in the rooms. Completed reports are to be kept on file in the school for the auditor.
6. When an admission charge is made for an entertainment event, it may be held only during noon, recess, before or after school, or weekend/holidays.
7. Revenue potential form of actual experience must be completed timely and differences explained.

Types of Fundraising Activities

Advance Order Sales

- Distribute within 2 weeks after receipt of merchandise.
- Approved merchandise includes beanies, candied nuts, candy, cookies, cup cakes, doughnuts, fruitcake, salted nuts, magazine subscription, scarves, sweatshirts and "T" shirts, and identification bracelets and necklaces.

Book Fairs

- To be held on school premises only.
- Distribute within 2 weeks after receipt of merchandise.
- Agents shall not be present at the preview or the sale.
- Contracts must be signed prior to the event. Contracts should include commission, sales tax, and number of books, materials, vendor's liability, delivery pick-up dates, and the price list.

Festivals

Festivals must be held on school grounds (includes dinners, Open House, teas, etc., when held in conjunction with a festival).

Permits and Approvals are necessary for use of the following:

- Booths
- Safety and bleachers
- Food
- Cafeteria
- Custodial help
- Fire regulations
- Electrical connections

The following are prohibited:

- Raffles or games of chance
- Rides – For safety of pupils, animal and mechanical rides are prohibited.
- Use of darts or arrows
- Object thrown at a live target
- Use of any water tanks
- Destruction of old cars or similar objects by hammers
- Cosmetic sales, manicure or makeup booth
- Used jewelry and used clothing
- First aid booth

Regulations regarding the division of festival proceeds with vendors:

- The principal is responsible for negotiating the percentage division with the vendor, subject to (3) below.
- The vendor's percentage shall be based on gross sales after any sales tax has been deducted.

- Maximum percentages paid to vendors shall be:
 - Popcorn, buttered or salted – 75%
 - All other items – 60%
- Cost of all items offered for sale must be assumed by the vendor.

Sale of Food Items

Sale of food items during school hours will not consist of any items sold by the Child Nutrition Services during lunch that day (E.C. § 48931).

Pursuant to Title 5, Section 15500, food sales in elementary school shall be limited to the following:

- 1) Except as provided in subsection (b) and Section 15501, no school providing kindergarten or any of grades one through eight shall permit the sale of food by pupil organizations if such school is participating in the National School Lunch, School Breakfast or Food Distribution program.
- 2) The governing board of a school district or a county superintendent of schools may permit a student organization to sell not more than one food item per sale when all of the following conditions are met:
 - a) The governing board approves the Specific nutritious food item.
 - b) The food sales do not begin until after the close of the regularly scheduled midday food service period.
 - c) The sales during the regular school day are not of food items prepared on the premises.
 - d) There are no more than four such sales per year per school.
 - e) The food item sold is not a dessert type food, such as pastry, ice cream or fruit.
 - f) The food item sold is not one sold in the food service program at that school during that school day.

Pursuant to Title 5, Section 15501, middle schools on campuses separate from elementary schools may permit an organization consisting solely of pupil of such school to sell food items during or after the regular school day if the following conditions are met:

- 1) The governing board approves the specific nutritious food item.
- 2) A student organization, or organizations, may be approved to sell food at any time during the school day, including the regularly scheduled food service period(s), as provided in (1) and/or (2):
 - a) Only one such organization each school day selling no more than three types of food or beverage items such as confections, popcorn, nuts, fruit or soft drinks; and/or
 - b) Any one or more student organizations may conduct no more than four food sales of any food items during a school year in each school, but such sales shall be held on the same four days for any or all organizations.
- 3) The sales during the regular school day are not of food prepared on the premises.
- 4) The food items sold during the regular school day are not those sold by the district in the food service program at that school during that school day.

Fundraising activities other than the selling of food items will by-pass these difficult restrictions. When food items are to be sold, working very closely with the Food Service Department will be beneficial.



New Legislation Effective January 1, 2004 (SB19)

- Prohibits the sale of beverages in elementary and middle schools
- Places nutritional standards on the types of foods that may be sold to pupils during school breaks and through vending machines.

FOODS PREPARED IN PRIVATE HOMES	
Allowable	Prohibited
Candy	Baked Beans
Cakes	Casserole dishes
Cookies	Cream filings
Pies, homemade, all fruit or berry	Custards
Salad, fruit or vegetable, with non-dairy product dressing	Home-canned foods
Tarts or turnovers, fruits	Meat Loaf
	Any other such types of food cooked or prepared at home
	Popcorn balls
	Sandwiches
	Whipped cream
	Fish
	Meat
	Food with egg or dairy products

FOODS COMMERCIALY PREPARED AND BOUGHT FROM LICENSED VENDORS		
Allowable		Prohibited
Hot dogs	Cakes	Egg sandwiches
Enchiladas	Candied apples	
Pies	Chili beans, canned (served immediately after opening)	
Pizza	Cookies	
Popcorn balls	Spaghetti sauce	
Donuts	Drinks, concentrated (may be mixed with water or milk)	
Tamales	Ice cream products, frozen novelties	

Summary of Competitive Food Sale Requirements- CDE Nutrition Services

Federal Regulations- 7CFR 210.11, 220.12

“State agencies and school food authorities shall establish such rules or regulations as are necessary to control the sale of foods in competition with lunches served under the (National School Lunch) Program. Such rules or regulations shall prohibit the sale of foods of minimal nutritional value in the food service areas during the lunch periods.”

“The sale of other competitive foods may, at the discretion of the State agency and school food authority, be allowed in the food service area during the lunch period only if all income from the sale of such foods accrues to the benefit of the nonprofit school food service or the school or student organizations approved by the school.”

“State agencies and school food authorities may impose additional restrictions on the sale of and income from all foods sold at any time throughout schools participating in the National School Lunch Program.”

Comments

Applies to school food services, student organizations, parent and teacher organizations or entities, and all vending machines in the food service area.

Outdoor points of sale for a la carte foods may sell or make available FMNV without restriction other than those imposed by state requirements.

Definitions:

"Competitive foods" consist of any foods sold in competition with the National School Lunch and School Breakfast Programs to children in food service areas during the lunch periods.

"Foods of minimal nutritional value (FMNV)" - (i) In the case of artificially sweetened foods, a food which provides less than five percent of the Reference Daily Intakes (RDI) for each of eight specified nutrients per serving; and (ii) in the case of all other foods, a food which provides less than five percent of the RDI for each of eight specified nutrients per 100 calories and less than five percent of the RDI for each of eight specified nutrients per serving. The eight nutrients to be assessed are protein, vitamin A, vitamin C, niacin, riboflavin, thiamine, calcium, and iron. (Table I and II).

"Food service areas": (1) Indoor: Anywhere where federally reimbursable meals are served (including cafeterias, multipurpose rooms in use as cafeterias, courts, and other indoor locations) OR (2) Outdoor: At points of sale/service where federally reimbursable meals are sold/served (including such points of sale as service windows, mobile carts, kiosk lines, barbecue stands, or other similar arrangements).

"Point of sale" means the point in the food service operation where a determination can accurately be made that a reimbursable free, reduced price, or paid lunch has been served to an eligible child.

"Lunch period and breakfast period" shall be defined as the Limes designated for the service and consumption of meals, from the time students are released from class to the time students return to classes.

State Requirements- Education Code Section 39876 (Torres Bill, 1979)

Fifty percent of all food items offered for sale each school day at any site by any organization or entity during regular school hours shall be selected from the specified list of nutritious foods (Attachment IV). Food items reimbursed under the National School Lunch Act or Child Nutrition Act are not included in the fifty percent calculation.

Comments

Applies to all organizations or entities selling food at any location on the school premises, e.g., school food services, student organizations, parent and teacher organizations, and any vending machines.

Definitions

"Food items" are defined as each separate kind of food offered for sale as a separate unit, e.g., orange juice and apple juice would be two items.

"Nutritious foods" refer to those foods specified in Attachment IV of this Management Bulletin.

California Administrative Code- Education Code Section 48931

Section 48931 states "The governing board of any school district or any county office of education may authorize any pupil or adult entity or organization to sell food on school premises, subject to policy and regulations of the SBE. The SBE shall develop policy and regulations for the sale of food by any pupil or adult entity or organization, or any combination thereof, which shall ensure optimum participation in the school district's or the county office of education's nonprofit food service programs and shall be in consideration of all programs approved by the governing board of any school district or any county office of education."

Under this authority, the SBE adopted the California Code of Regulations, Title 5, 15500 and 15501, stipulating the criteria under which student organizations may participate in food sales:

Elementary Schools: "No school providing kindergarten or any of grades one through eight shall permit the sale of food by pupil organizations if such school is participating in the National School Lunch, School Breakfast, or Food Distribution Programs."

The sale of food by student organizations is permitted only if the governing board approves the sale of not more than one food item; and

- the sale is conducted after the noon meal service;
- the food is not prepared on the school premises;
- there are no more than four such sales per year per school;
- the food item is a dessert-type food; and
- the food item is not sold in the food service program that day at that school.

Junior High and High Schools: "The governing board of any district or a county superintendent of schools maintaining a high school or a junior high school may permit an organization consisting solely of pupils of such school to sell food items during or after the regular school day if the following conditions are met:

- The specific nutritious food items are approved by the governing board.
- A student organization or organizations may be approved to sell food at any time during the school day, including the regularly scheduled food service period(s) as provided in (1) and/or (2):
 - (1) Only one such organization each school day selling no more than three types of food or beverage items such as confections, popcorn, nuts, fruit, or soft drinks; and/or
 - (2) Any one or more student organizations may conduct no more than four food sales of any food items during a school year in each school, but such sales shall be held on the same four days for any or all organizations.
- The sales during the regular school day are not of food prepared on the premises.
- The food items sold during the regular school day are not those sold by the district in the food service program at that school during that school day."

Comments

The SBE may establish policies and/or regulations to optimize participation in the nonprofit food service program.

Applies to student organizations (including parent booster clubs) and vending machines operated by student organizations

Elementary schools, junior high, and high schools have different requirements:

- Elementary Schools may sell no more than one food item; the item must be from the specified list of nutritious foods (Attachment IV).
- Junior High and High Schools are permitted to have only one organization sell each day except four days during the school year. On four days during the year, any number of organizations may sell.

Definitions

“Prepared on the premises” refers to the heating or re-heating and service of hot food and/or beverage items such as instant soup, hot chocolate, microwave popcorn, or pizza.

“Types of food or beverage items” refer to categories of food groupings such as fruit juices, soft drinks, sandwiches, or confections. Confections include all candies, cookies, pies, and cakes. For example, if the food service program offers fruit juice for sale, a student organization shall not sell any type of fruit juice.

Table I: Categories of Foods of Minimal Nutritional Value Per Federal Regulations 7 CFR 210.2 and 220.2, 1980

1. Soda Water
2. Water Ices - Does not include water ices which contain fruit or fruit juices.
3. Chewing gum
4. Certain Candies - Processed foods made predominantly from a sweetener or artificial sweetener with a variety of minor ingredients which characterize the following types:
 - a. Hard Candy — a product made predominately from sugar (sucrose) and corn syrup which may be flavored and colored, is characterized by a hard, brittle texture, and includes such items as sour balls, fruit balls, candy sticks, lollipops, after dinner mints, sugar wafers, rock candy, cinnamon candies, breath mints, jaw breakers, and cough drops.
 - b. Jellies and Gums — a mixture of carbohydrates which are combined to form a stable gelatinous system of jelly-like character, and are generally flavored and colored, and include gum drops, jelly beans, jellied and fruit-flavored slices.
 - c. Marshmallow Candies — an aerated confection composed of sugar, corn syrup, invert sugar, 20 percent water, and gelatin or egg white to which flavors and colors may be added.
 - d. Fondant — a product consisting of microscopic-sized sugar crystals which are separated by a thin film of sugar and/or invert sugar in solution such as candy corn, soft mints.
 - e. Licorice — a product made predominantly from sugar and corn syrup which is flavored with an extract made from the licorice root.
 - f. Spun Candy — a product that is made from sugar that has been boiled at high temperature and spun at a high speed on a special machine.
 - g. Candy Coated Popcorn — popcorn which is coated with a mixture made predominantly from sugar and corn syrup.

TABLE II: List of Nutritious Foods Permissible to be Offered For Sale in California Schools Per AB 753-Torres, 1979

Milk/Dairy Products: Milk, Cheese, Yogurt, Frozen yogurt, Ice cream

Juices: Fruit juices and Vegetable juices (Must contain 50% or more full-strength fruit juice), Fruit nectars (Must contain 35% or more full-strength fruit juice)

Fruits/Vegetables: Fresh, frozen, canned and dried fruits and vegetables

Nuts: Nuts, seeds, nut butters

Bread/Grain Products: Crackers, bread sticks, tortillas, pizza, pretzels, bagels, muffins (Non-confection grain products as defined by of the U.S. Food and Drug Administration)

Meats: Meat, poultry, beef jerky, pizza, chili

Legumes: Legumes, legume products, bean burritos, bean dip, roasted soybeans, soups

Lectures

Must be held on school premises.

Motion Pictures

- Must be held on school premises.
- Must be continuing event.

Professional Programs

1. Program must be from current list of entertainers approved by the school principal.
2. Fees paid to entertainers shall not exceed 50% of the net proceeds after deduction of the cost of the tickets.
3. General Information
 - A. In general, pupils are not permitted to participate in entertainment with professional entertainers on or off the stage. However, students may, with discretion, provide assistance or examine objects. Under no circumstances are students to be handled by entertainers nor shall any student be caused embarrassment.
 - B. Entertainers are permitted to furnish bleachers without cost to the school if prior approval is obtained from the Maintenance Department.
 1. Inspection of bleachers is necessary before the performance.
 2. Pupils shall not be allowed to set up bleachers, benches, or other equipment.
 3. The principal is responsible for enforcing safety regulations. Must refer to School District "Safety Handbook".

4. Posters may be provided by the entertainer at no cost to the school. They must be truthful and may be used at the discretion of the principal.
5. Entertainers must confirm in writing the share of profits, price of tickets, and tax on concession items prior to the date of the event. Booking dates must be confirmed in writing at least three weeks prior to the performance. Notice of cancellation of the booking, by the school or by the entertainer, must be given in writing at least two weeks prior to the performance.

Talent Show

1. Limited to school personnel, school PTA, and school approved parent group only.
2. Must be held on local or neighborhood school grounds.
3. To be held during noon, recess, or after school hours.
4. Must confirm to standards of propriety.

Yearbooks

1. General Background:
 - A. Yearbooks are optional for elementary school.
 - B. Yearbook shall not be used to raise money for the student body, PTA, or parent groups.
2. Specifications:
 - A. The yearbook vendor must conform to the following:
 1. Be included on the current list of approved yearbook companies.
 2. Initial solicitation of schools will be made only by telephone or U.S. mail.
 3. Produce high-quality yearbooks consistent with industry standards.
 4. Deliver all yearbooks prior to the end of the school year.
 5. Provide activity pictures at established prices.
 6. Deliver the yearbooks to the school office in individually labeled boxes for each class together with the corresponding list of students ordering yearbooks. Teachers will distribute the yearbooks to pupils to take home.
Violations of these policies shall be reported to the Fiscal Services Division. Evidence of violations shall be considered sufficient for disqualifying a company from further participation in the Alvord Unified School District.
 - B. No discounts or gratuities may be given by the vendor to students, to the student body organization, or to school personnel. A copy for the library may be provided. All district employees desiring a yearbook must pay the regular price at the time orders are taken.
 - C. Only a prepaid plan is approved.
3. Procedures:
 - A. Principals
 1. Revenue potential of anticipated costs and potential sales to establish realistic price to students and extent of yearbook pages.
 2. Decide the format, number of pages of activity pictures, standard or special cover, and the total price. This agreement shall be in writing, signed by the yearbook company, and on file at the school.

3. Arrange with the vendor the date when yearbook sales will be conducted, the daily collection of funds, and the date final order will be placed, and the date yearbooks will be delivered. Do not order more yearbooks than paid for.
 4. The school shall not be responsible for money or for yearbooks.
 5. Sale must be on a prepaid basis.
 6. Arrange distribution of yearbooks through the teachers when received.
- B. Photographer/Yearbook Vendor
1. Responsibilities of the photographer are:
 - a. To produce individual pictures of students, faculty, and groups and activities as required for the yearbook.
 - b. To meet with the principal and yearbook vendor to pre-plan the details of photography date, dates for delivery or proofs, dates for receiving or pictures, and publication and delivery dates.
 2. Responsibilities of the yearbook vendor are:
 - a. To meet with the principal and yearbook photographer to pre-plan the details of photography date, dates for delivery or proofs, dates for receiving or pictures, and publication and delivery dates.
 - b. To deliver all necessary kit materials and instruction manuals for book preparation.
 - c. To deliver take home notices to facilitate the sale of books.
 - d. To deliver yearbooks to the school office at the agreed upon delivery date, boxed by class, with class list of students who purchased books. Each teacher will distribute to pupils concerned.
 - e. To unconditionally guarantee all work and service to each individual purchasing a yearbook.
 - f. To be responsible for any loss that may occur due to undelivered orders.

Photography

1. General Background:
 - A. Photography is optional in elementary schools and may not be used as a fundraiser.
 - B. Yearbooks shall not be used to raise money for the student body, PTA, or parent groups.
2. Specifications:
 - A. No discounts or other gratuities may be given by the photographers to student body organizations or to school personnel.
 - B. Initial solicitations of schools may be made only by telephone or U.S. mail.
 - C. Photographer must agree to take pictures at times specified by the school.
 1. Photography must provide sufficient personnel and equipment to be able to take pictures in the shortest time possible.
 2. A time schedule of 15 minutes per class is advisable.
 - D. Prints must be glossy and made on single or double weight paper.
 - E. Workmanship must be such as to produce high quality sharp prints without grain or blemish.
 - F. The selling price is net to the photographer and includes sales tax.
 - G. Photographer must remit the sales tax.
3. Procedures:
 - A. Principal/Student body advisor will make arrangement with the photographer concerning the date and time when pictures will be taken, date prints will be delivered, and the photographer's date for collecting money and/or unsold prints.

- B. Photographer must agree to make a package for each member of the class. Photograph envelopes must have instructions printed on the outside.
- C. Envelopes shall be boxed by class for teachers to distribute to students to take home.
- D. Teacher of each class shall receive one complimentary group picture of the class print.
- E. School office shall receive a complimentary folder of all prints and, if desired, a miniature portrait of each child photographed.

Prizes and Awards

Employee achievement awards

Work-related prizes and awards are excludable from the recipient's gross income only if they qualify as employee achievement awards as defined in Code Sec. 274(j) (Code Sec. 74(c)(1)).

An employee achievement award is an item of tangible personal property that is transferred by an employer to an employee for length of service achievement or safety achievement, awarded as part of a meaningful presentation, and awarded under conditions and circumstances that indicate the payment is not disguised compensation. The exclusion does not apply to awards of cash, gift certificates, or equivalent items.

The exclusion applies to both length of service achievement awards and safety achievement awards (as defined in Code Sec. 274(j)(41)). An award will not fall within the excludable length of service achievement award category if it is received within the employee's first five years of employment or if the employee received a similar award (other than one of de minimis value) during the current year or the preceding four years. An award will not be considered an excludable safety achievement award if employee safety achievement awards (other than those of de minimis value) were granted during the year to more than 10 percent of the employer's employees (excluding managers, administrators, clerical employees and other professional employees) or were granted to a manager, administrator, clerical employee or other professional employee.

For a tax-exempt organization, the exclusion applies to the extent that the cost would be allowable as a deduction if the organization was not exempt from taxation (Code Sec. 74(c)(3)).

If the award's cost is larger than the employer's allowable deduction, the employee must include in gross income the greater of:

1. An amount equal to the nondeductible portion of the award's cost but not greater than the value of the award; or
2. The amount by which the value of the award exceeds the allowable deduction amount (code Sec. 74(c)(2)).

Awards to Students

Awards totaling less than \$600 in a calendar year are not subject to taxes. If the total amount is over \$600, a 1099 form must be issued.

Donations

Student body funds may be donated when the intent to donate is clearly indicated from the outset. The student body minutes should reflect the intent to donate the funds and the student body's approval. The donor must be fully apprised of the intent to donate the funds, and funds can only be donated to recognized charitable or not-for-profit organizations.


Funds raised or donated for a specific purpose other than donation may not be donated.

Raffles


Pursuant to Penal Code § 320, California public schools are prohibited from conducting raffles or games of chance. Only eligible nonprofit organizations may hold fund-raising raffles under the following circumstances (Penal Code § 320.5):

- Unless specifically exempted, the nonprofit organization must register annually with the Attorney General's Registry of Charitable Trusts prior to conducting the raffle AND file financial disclosure reports on each raffle event.
- At least 90 percent of the gross receipts from the raffles must go directly to beneficial or charitable purposes in California.
- Organizations that qualify and how the raffles must be conducted are governed by Penal Code § K. 320.5 (Refer to E.C. § for details).

The following forms and documents relating to raffles are available in PDF (Portable Document Formats). <http://www.adobe.com/products/acrobat/readstep2.html>

1. Nonprofit Raffle Registration Form  [CT-NRP-1](#) [36K/1 Page]

Each nonprofit organization that intends to conduct a raffle during a year (September 1 through August 31) must complete and submit a raffle registration form.

2. Nonprofit Raffle Report  [CT-NRP-2](#) [53K/2 Pgs]

A nonprofit organization that has registered to conduct a raffle must file a separate nonprofit raffle report for each raffle held during the year (September 1 through August 31).

Frequently Asked Questions About Raffles

1. May charities now hold raffles to raise funds?

Recent changes to the state constitution and Penal Code provide a narrow exception to the prohibition against gambling in California. After July 1, certain tax-exempt groups such as charities may hold fund-raising raffles.

2. What is a raffle?

A raffle is a type of lottery in which prizes are awarded to people who pay for a chance to win. Each person enters the game of chance by submitting a detachable coupon or stub from the paper ticket

purchased. A raffle must be conducted under the supervision of a natural person age 18 or older. At least 90 percent of the gross receipts from raffle ticket sales must be used by the eligible tax-exempt organization to benefit or support beneficial purposes in California.

Groups are prohibited from awarding raffle prizes by use of a gaming machine, apparatus or device such as a slot machine. A raffle also may not be advertised, operated or conducted over the Internet. However, the organization conducting the raffle may place on its web site an announcement of a raffle. See Penal Code section 320.5 and Statutes and Regulations.

3. Who may hold raffles?

Only eligible private, tax-exempt nonprofit groups qualified to conduct business in California for at least one year prior to conducting the raffle may conduct raffles to raise funds for the organization and charitable or beneficial purposes in California.

Eligible organizations are charities and religious or other organizations that were exempted from state taxation by the Franchise Tax Board under the following Revenue and Taxation Code sections: 23701a (labor, agricultural, or horticultural organizations other than cooperative organizations); 23701b (fraternal orders); 23701d (corporations, community chests or trusts operating exclusively for religious, charitable or educational purposes); 23701e (business leagues, chambers of commerce); 23701f (501(c)(4) civic league, social welfare organization, or local employee organization); 23701g (501(c)(7) social organization); 23701k (religious or apostolic corporations); 23701l (501(c)(10) domestic fraternal society); 23701t (homeowners' association); and 23701w (501(c)(19) veteran's organization). If you cannot locate your tax exemption letter that contains the number, contact the Franchise Tax Board, Exempt Organization Section at (916) 845-4171; Web site: Franchise Tax Board

4. Does an organization already registered as a charity need to register separately to conduct a raffle? Are there separate reporting requirements?

Yes. Raffle registration is a separate requirement from charity registration. A report on raffle activities is required during the year (September 1 through August 31) in which any raffle is held..

5. Must all eligible organizations register and report?

Nonprofit religious organizations, schools and hospitals are exempt from the registration and reporting requirements; however, even though they are not required to register and report, those organizations must still comply with all other provisions of Penal Code section 320.5.

6. Can my organization hold a raffle immediately?

No. Before conducting a raffle, your group must be registered with the Attorney General's Registry of Charitable Trusts. Your group also must receive written confirmation of your annual registration before holding the initial raffle.

7. If an organization gives away raffle tickets, does it have to register and report?

No. Before conducting a raffle, your group must be registered with the Attorney General's Registry of Charitable Trusts. Your group also must receive written confirmation of your annual registration before holding the initial raffle.

Registration is not required if all tickets for a drawing are free, and solicitations of voluntary donations to the organization are in no way connected to distribution of tickets, and this is made clear to all participants. If you require a "donation" in return for a ticket, you must register.

8. How do I register to conduct a raffle?

Complete the raffle annual registration form (ct-NRP-1) and mail to the Registry with your \$20 registration fee by September 1 of the year (September 1 through August 31) in which you expect to hold a raffle. Checks should be made payable to the Department of Justice.

Please note, you must receive written confirmation of your registration before holding a raffle. Raffle registration forms are available on the Internet at Charities Forms, or may be requested by mail, fax, or telephone.

9. How long is a raffle registration valid?

A raffle registration is good for 12 months - from September 1 through August 31 - and must be renewed annually.

Since the law takes effect July 1, 2001, the first year under the new law includes two extra months - July and August. Therefore, this registration period will be July 1, 2001 through August 31, 2002.

10. If my organization registers but decides not to hold a raffle, is the fee refundable?

No.

11. What information must we provide for raffle registration?

An eligible nonprofit group must furnish on the registration form:

Name of organization;

Address of organization;

Name and title of a "fiduciary," (a person such as a director, officer, trustee or other individual occupying a similar position of responsibility in the organization)

One or more of the following:

- Federal Tax/Employer Identification Number (assigned by the Internal Revenue Service and usually found on the IRS letter granting exemption from federal taxes. Contact the Exempt Organization Section of the IRS at (877) 829-5500; or <http://www.irs.gov/> with questions); or
- Corporate Number (assigned by the Secretary of State at the time the Articles of Incorporation are endorsed and filed); or
- Organization Number (assigned by the Franchise Tax Board to associations, trusts, and organizations that are not incorporated in California but do business in California); or
- California Charitable Trusts Identification Number (assigned by the Registry of Charitable Trusts to organizations required to register and report with the Registry).

12. As a chapter of a statewide organization, do I have to register to hold a raffle?

Yes. Each individual chapter of an organization that plans to conduct a raffle must register and complete a Nonprofit Raffle Report for each raffle conducted.

13. My organization has changed the raffle date noted on the registration form. Do we need to contact the Registry?

No. You can indicate the revised date on the Nonprofit Raffle Report when it is completed and filed.

14. When is the Nonprofit Raffle Report disclosing raffle activities required to be filed?

A separate disclosure report is required for each raffle held by the organization. The reports may be filed with the Registry of Charitable Trusts anytime after the conclusion of a raffle, but must be filed by no later than September 1 of each year for activities in the current registration period.

15. What kind of record keeping is required?

The required information appears on the Nonprofit Raffle Report form (ct-NRP-1). Basically, the organization must report the date and location of the raffle held; total funds received from the raffle; total expenses for conducting the raffle; the charitable or beneficial purpose for which raffle proceeds were used or the amount and organization to which proceeds were directed. (See Nonprofit Raffle Report form at [forms](#).)

16. Are there limits on raffle prizes?

State law does not specify any limits on the value of raffle prizes.

17. Does an organization report individual buyers of raffle tickets?

No.

18. When can an organization expect to receive confirmation of registration?

Depending on volume, it could be up to 60 days after receipt of the registration form.

19. Can I complete the registration and report forms on the Internet?

Yes. However, upon completion, you must print it, sign and mail it along with the fee to the Registry of Charitable Trusts.

Bingo Games

Penal Code 326.5 contains regulations applicable to bingo games. The city and/or county can enact an ordinance under Section 19 of Article IV of the State Constitution, if the ordinance allows games to be conducted only by organizations exempted from the payment of the bank and corporation tax of specific Revenue and Taxation Code sections, e.g. not-for-profit organizations.

Key elements of Penal Code 326.5:

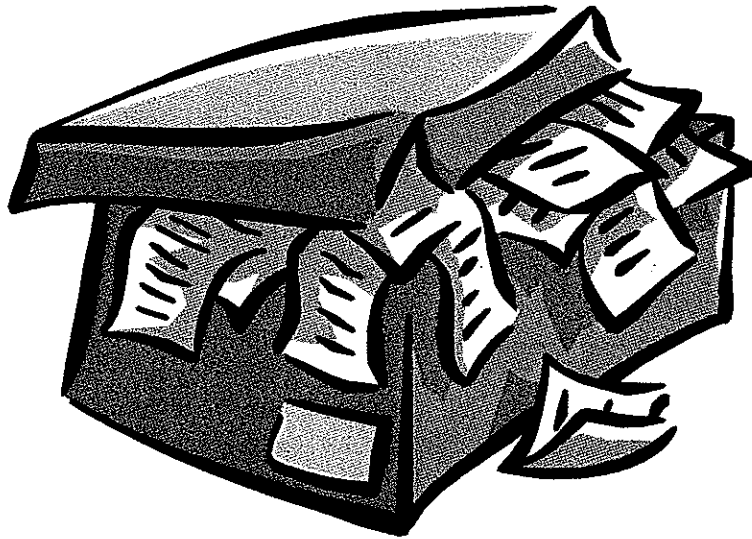
- No minors shall be allowed to participate in any bingo game
- Organizations authorized to conduct bingo games may do so only on property owned or leased by it, or property whose use is donated to the organization.
- All bingo games shall be open to the public
- All bingo games shall be operated and staffed by members of the authorized organization and shall not receive a profit, wage, or salary from any bingo game.
- All profits of the bingo game shall be kept in a special fund or account and not commingled with another fund or account.

Additional information on this regulation can be found in the Penal Code section of this guidebook.

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Section Three

Record Retention



Record Retention Policy

Student Body Records

*Class	Record Title	Required Hard Copy Retention	Recommended Retention	Reasons For Recommended Period	If Filmed Hard Copy Retention	If Filmed Microfilm Retention
1	Agenda/Minutes-Student Council Meetings	Permanent	Permanent		4 years	Permanent
1	Annual Financial Reports	Permanent	Permanent		4 years	Permanent
2	Bank Deposit Slips		1 year	For Audit Purposes		
3	Bank Statements	3 Years	7 Years	For Audit Purposes		
3	Cash Collection Reports	3 Years	4 Years	Timing / Fiscal Year		
3	Cash Receipts / Disbursements Journals	3 Years	Permanent	Fiscal Accountability	4 Years	Permanent
3	Canceled Checks and Bank Reconciliation	3 Years	7 Years	For Audit Purposes		
3	Corresponding Ledgers (i.e. General Ledgers)	3 Years	Permanent	Fiscal Accountability	4 Years	Permanent
3	Invoices - Vendors	3 Years	4 Years	Timing/Fiscal Year		
3	Purchase Orders (Numerical, Alpha, etc.)	3 Years	4 Years	Timing / Fiscal Year		
3	Receipts	3 Years	7 Years	For Audit Purposes		
3	State, Local Sales and Use Tax Return	3 Years	4 Years	Timing/Fiscal Year		
3	Stores Inventory	3 Years	4 Years	Timing/Fiscal Year		

Class Key:

- 1 = Permanent Records. The original, or one exact copy, unless microfilmed, shall be retained indefinitely. Feasibility to microfilm at ASB discretion.
- 2 = Optional Records. Not required by law to be retained permanently, but deemed worthy of further preservation.
- 3 = Disposable Records. Shall not be destroyed until after the third July 1 succeeding the completion of the audit required by the E.C. § or any other legally required audit, or after the ending date of any retention period required by any agency other than the State of California, whichever is later.

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Section Four

Alvord Unified School District Board Policies



5500. MANAGEMENT OF FUNDS

Student body organizations formed at the intermediate and high school levels may collect and expend money as authorized and approved by the Board of Education. The collection and disbursement of funds shall be done according to procedures established by the Superintendent of Schools.

5540. Expenditure by Pupils

5512. Fees and Collections

No collection of money from pupils or parents is permitted except with the prior approval of the school principal and the Superintendent.

5520. Regulations

5522. Principles Governing Student Body Funds

In general, in any given year, the principle will be followed that the receipts and expenditures of a student organization or of the Associated Student Body should be so handled that large reserves do not build up over a period of years. Student organizations will not be permitted to acquire ownership of fixed assets. Money raised by student organizations must be expended impartially for the benefit of the students.

5523. Disposal of Accounts

Funds of disbanded or inactive organization shall be deposited in the Associated Student Body Account.

5524. Accounting Records

All ledgers supporting posting media, canceled checks and other receipts may be destroyed at the end of four years.

5526. Petty Cash

The establishment of petty cash funds is hereby authorized, subject to established policies and administrative procedures.

5528. Club and Class Collections and Disbursements

Class and club collections and disbursements are subject to the standard procedures governing student body funds.

5540. Fundraising

All fundraising activities must have prior approval of the Superintendent of Schools. Pupils are not to engage in sales or collections of funds which have not been approved by the principal and the Superintendent.

5560. Disbursement of Funds

The Board of Education shall approve yearly all authorized signatures on checks to be drawn on student body funds. Students or employees expending or disbursing funds in

violation of established procedures shall be held personally responsible and such expenditures will not be deemed the responsibility of the District or the Board of Education of the District.

5570. A.S.B. Budget

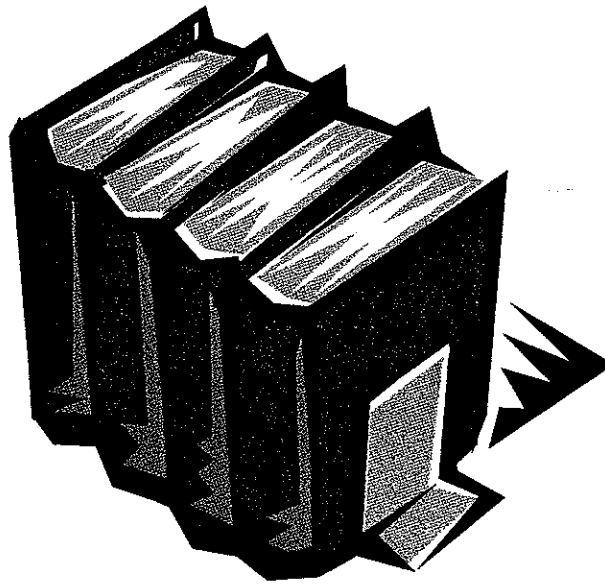
The principal shall submit a yearly budget to the Superintendent.

5580. Audit of Student Body Funds

The Assistant Superintendent, Business Services, shall be responsible for the audit of all funds raised by any student body organization. Student Council minutes, filed chronologically, shall be made available to the auditor for inspection.

Section Five

Education Codes, Penal Codes, and Accounting Term Definitions



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Part 27

Chapter 6: Student Rights and Responsibilities

Article 2: Student Organizations

E.C. § 48930. Purpose and privileges of student body organizations

Any group of students may organize a student body association within the public schools with the approval and subject to the control and regulation of the governing board of the school district. Any such organization shall have as its purpose the conduct of activities on behalf of the students approved by the school authorities and not in conflict with the authority and responsibility of the public school officials. Any student body organization may be granted the use of school premises and properties without charge, subject to such regulations as may be established by the governing board of the school district. (*Stats. 1976, c. 1010, § 2*)

E.C. § 48931. Authorization and sale of food by student or adult entity or organization

The governing board of any school district or any county office of education may authorize any pupil or adult entity or organization to sell food on school premises, subject to policy and regulations of the State Board of Education. The State Board of Education shall develop policy and regulations for the sale of food by any pupil or adult entity or organization, or any combination thereof, which shall ensure optimum participation in the school district's or the county office of education's nonprofit food service programs and shall be in consideration of all programs approved by the governing board of any school district or any county office of education. The policy and regulations shall be effective the first of the month following adoption by the State Board of Education.

Nothing in this section shall be construed as exempting from the California Uniform Retail Food Facilities Law (Chapter 4 [commencing with Section 27500] of Division 22 of the Health and Safety Code), food sales which are authorized pursuant to this section and which would otherwise be subject to the California Uniform Retail Food Facilities Law. (*Stats. 1976, c. 1010, § 2. Amended by Stats. 1987, c. 331, § 1.*)

E.C. § 48932. Authorization for activities by student organizations; fundraising.

The governing board of any school district may authorize any organization composed entirely of pupils attending the schools of the district to maintain such activities, including fund-raising activities, as may be approved by the governing board.

The governing board of any district may, by resolution, authorize any student body organization to conduct fund-raising activities on school property during school hours provided that the governing board has determined that such activities will not interfere with the normal conduct of the schools. (*Stats 1976, c.1010, § 2.*)

E.C. § 48933. Deposit or investment of student funds

(a) The funds of any student body organization established in the public schools of any school district shall, subject to approval of the governing board of the school district, be deposited or invested in one or more of the following ways:

(1) Deposits in a bank or banks whose accounts are insured by the Federal Deposit Insurance Corporation.

(2) Investment certificates or withdraw able shares in state-chartered savings and loan associations and savings account of federal savings and loan associations provided such associations are doing business in this state and have their accounts insured by the Federal Savings and Loan Insurance Corporation.

(3) Purchase of repurchase agreements issued by savings and loan associations or banks.

(4) Purchase of bonds, notes, bills, certificates, debentures, or any other obligations issued by the United States of America.

(5) Shares or certificates for funds received or any form of evidence of interest or indebtedness issued by any credit union in this state, organized under the provisions of Division 5 (commencing with Section 14000) of the Financial Code or the stature of the United States relating to credit unions insured by the administrator of the National Credit Union Administration or a comparable agency as provided by a state government.

(b) The funds shall be expended subject to such procedure as may be established by the student body organization subject to the approval of each of the following three persons which shall be obtained each time before any of such funds may be expended: an employee or official of the school district designated by the governing board, the certificated employee who is the designated adviser of the particular student body organization, and a representative of the particular student body organization. (*Stats. 1976, c. 1010, §2. Amended by Stats. 1981, c. 95, §1; Stats. 1982, c. 874, §1.*)

E.C. § 48934. Kindergarten and grades 1 to 6 student body funds

The funds of a student body organization established in the public schools for kindergarten and grades 1 to 6, inclusive, of any school district maintaining kindergarten and grades 1 to 6, inclusive, may be used to finance activities for non-instructional periods or to augment or to enrich the programs provided by the district. (*Stats. 1976, c. 1010 §2.*)

E.C. § 48936. Additional uses of student funds

In addition to deposit or investment pursuant to Section 48933, the funds of a student body organization may be loaned or invested in any of the following ways:

(a) Loans, with or without interest, to any student body organization established in another school of the district for a period not to exceed three years.

(b) Invest money in permanent improvements to any school district property including, but not limited to, buildings, automobile parking facilities, gymnasiums, swimming pools, stadia and playing fields, where such facilities, or portions thereof, are used for conducting student extracurricular activities

or student spectator sports, or when such improvements are for the benefit of the student body. Such investment shall be made on condition that the principal amount of the investment plus a reasonable amount of interest thereon shall be returned to the student body organization as provided herein. Any school district approving such an investment shall establish a special fund in which moneys derived from the rental of school district property to student body organizations shall be deposited. Moneys shall be returned to the student body organization as contemplated by this section exclusively from such special fund and only to the extent that there are moneys in such special fund. Whenever there are no outstanding obligations against the special fund, all moneys therein may be transferred to the general fund of the school district by action of the local governing board.

Two or more student body organizations of the same school district may join together in making such investments in the same manner as is authorized herein for a single student body. Nothing herein shall be construed so as to limit the discretion of the local governing board in charging rental for use of school district property by student body organizations as provided in Section 48930. (*Stats. 1976, c. 1010, §2.*)

E.C. § 48937. Supervision and audit of student funds

The governing board of any school district shall provide for the supervision of all funds raised by any student body or student organization using the name of the school.

The cost of supervision may constitute a proper charge against the funds of the district.

The governing board of a school district may also provide for a continuing audit of student body funds with school district personnel. (*Stats. 1976, c. 1010, §2.*)

E.C. § 48938. Trustee for funds of unorganized student body

In schools or classes for adults, regional occupational centers or programs, or in elementary, continuation, or special education schools in which the student body is not organized, the governing board may appoint an employee or official to act as trustee for student body funds and to receive such funds in accordance with procedures established by the board. These funds shall be deposited in a bank or a savings and loan association, or both, approved by the board and shall be expended subject to the approval of the appointed employee or official and also subject to such procedure as may be established by the board. (*Stats. 1976, c. 1010, §2. Amended by Stats. 1977, c. 36, §208; Stats. 1982, c. 65, §1.*)

Article 6: Athletic Programs

E.C. § 49020. Legislative Intent

It is the intent of the Legislature that opportunities for participation in interschool athletic programs in public high schools of the state be provided on as equal a basis as is practicable to male and female students. The costs of providing these equal opportunities may vary according to the type of sports contained within the respective male and female athletic programs. Additional sources of revenue should be determined to provide for these equal opportunity programs. (*Stats. 1976, c. 1010, §2.*)

E.C. § 49021. Legislative intent; equal opportunity for male and female students

It is the intent of the Legislature that opportunities for participation in athletics be provided on an equitable basis to all students.

It is further intent of the Legislature that females be given the same opportunity to participate in athletics and compete with other females in individual and team sports as is available to males who compete with other males in individual and team sports. (*Stats. 1976, c. 1010, §2.*)

E.C. § 49022. Apportionment of funds for athletic programs

Insofar as practicable, in apportioning public funds school district governing boards shall apportion amounts available for athletics to ensure that equitable amounts will be allocated for all students, except that allowances may be made for differences in the cost of various athletic programs. (*Stats. 1976, c. 1010, §2.*)

E.C. § 49023. Expenditure of public funds; prohibited sex discrimination

Notwithstanding any other provision of law, no public funds, shall be used in connection with athletic programs conducted under the auspices of a school district governing board or any student organization within the district, which do not provide facilities and opportunities for participation by both sexes on an equitable basis. Facilities and opportunities for participation include, but are not limited to, equipment and supplies, scheduling of games and practice time, compensation for coaches, travel arrangements, per diem, locker rooms, and medical services. (*Stats. 1976, c. 1010, §2.*)

Part 24

Chapter 1: State Financial Management and Control

Article 2: Accounting Regulations, Budget Controls and Audits

E.C. § 41019. Cost of transporting money to and from banks

The governing board of any school district which maintains clearing accounts, cafeteria accounts, and other accounts in a bank or banks, pursuant to Section 41017 or 39892, or pursuant to any other provisions of law, may contract and pay for the expenses of transporting money to and from such bank or banks. (*Stats. 1976, c. 1010, §2.*)

E.C. § 41020. Requirement for annual audit

It is the intent of the Legislature to encourage sound fiscal management practices among school districts for the most efficient and effective use of public funds for the education of children in California by strengthening fiscal accountability at the district, county, and state levels.

Not later than the first day of May of each fiscal year each county superintendent of schools shall provide for an audit of all funds under his or her jurisdiction and control and the governing board of each district shall either provide for an audit of the books and accounts of the district, including an audit of school district income and expenditures by source of funds, or make arrangements with the county superintendent of schools having jurisdiction over the district to provide for such auditing. In the event the governing board of a school district has not provided for an audit of the books and accounts of the

district by April 1, the county superintendent of schools having jurisdiction over the district shall provide for the audit.

Each audit shall include all funds of the district including the student body and cafeteria funds and accounts and any other funds under the control or jurisdiction of the district; funds of regional occupational centers and programs maintained by the county superintendent of schools, a school district, or pursuant to a joint powers agreement. Each audit shall also include an audit of attendance procedures.

All audit reports for the 1988-89 fiscal year, and for each subsequent fiscal year, shall be developed and reported using a format established by the Controller after consultation with the Superintendent of Public Instruction.

The cost of the audits provided for by the county superintendent of schools shall be paid from the county school service fund and the county superintendent of schools shall transfer the pro rata share of the cost chargeable to each district from district funds.

The audits shall be made by a certified public accountant or a public accountant, licensed by the State Board of Accountancy.

The auditor's report shall include (1) a statement that the audit was conducted pursuant to standards and procedures developed in accordance with Chapter 4 (commencing with Section 14500) of Part 9 of Division 1 of Title 1 and (2) a summary of audit exceptions and management improvement recommendations.

Not later than December 15, a report of each audit for the preceding fiscal year shall be filed with the county superintendent of schools of the county in which the district is located, the Department of Education, and the Controller. The Superintendent of Public Instruction shall make any adjustments necessary in future apportionments of all state funds, to correct any audit exceptions revealed by such audit reports.

Each county superintendent of schools shall be responsible for the correction of any audit exceptions revealed by audit reports issued pursuant to this section that do not affect state funds and are not corrected by the Superintendent of Public Instruction when the audit exceptions affect any revenue and expenditures under his or her control or the control of any school district within his or her jurisdiction. The county superintendent of schools shall adjust the future local property tax requirements to correct audit exceptions relating to school district tax rates and tax revenue.

If a governing board or county superintendent of schools fails or is unable to make satisfactory arrangements for audit pursuant to this section, the Controller shall make arrangements for the audit and the cost of the audit shall be paid from school district funds or the county school service fund, as the case may be.

Audits of regional occupational centers and programs are subject to the provisions of this section.

Nothing in this section shall be construed to authorize examination into or report on the curriculum used or provided for in any school district. (*Stats. 1976, c. 1010, §2. Amended by Stats. 1977, c. 36,*

§158; Stats. 1977, c. 936, §1; Stats. 1978, c. 207, §1; stats. 1980, c. 1329, §2; Stats. 1985, c. 1239, §2; Stats. 1988, c. 1461, §11; Stats. 1988, c. 1462, §1.132.)

Part 28

Chapter 4: Prohibited Instruction

Article 3: Solicitation

E.C. § 51520. Prohibited solicitations on school premises

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. (*Stats. 1976, c. 1010, §2.*)

E.C. § 51521. Fund-raising projects

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 the 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 school district having jurisdiction over the school or student body represented to be benefited by such solicitation, or the designee of either of such boards.

The prohibitions of this section shall not apply with respect to any solicitation or contribution the total proceeds of which are delivered to a public school, nor to a solicitation of a transfer to be affected by a testamentary act. (*Stats. 1976, c. 1010, §2.*)

Applicable Penal Codes

P.C. § 320.5. Charitable Raffles

(a) Nothing in this chapter applies to any raffle conducted by an eligible organization as defined in subdivision (c) for the purpose of directly supporting beneficial or charitable purposes or financially supporting another private, nonprofit, eligible organization that performs beneficial or charitable purposes if the raffle is conducted in accordance with this section.

(b) For purposes of this section, "raffle" means a scheme for the distribution of prizes by chance among persons who have paid money for paper tickets that provide the opportunity to win these prizes, where all of the following are true:

- (1) Each ticket is sold with a detachable coupon or stub, and both the ticket and its associated coupon or stub are marked with a unique and matching identifier.
- (2) Winners of the prizes are determined by draw from among the coupons or stubs described in paragraph (1) that have been detached from all tickets sold for entry in the draw.
- (3) The draw is conducted in California under the supervision of a natural person who is 18 years of age or older.
- (4) (A) At least 90 percent of the gross receipts generated from the sale of raffle tickets for any given draw are used by the eligible organization conducting the raffle to benefit or provide support for beneficial or charitable purposes, or it may use those revenues to benefit another private, nonprofit organization, provided that an organization receiving these funds is itself an eligible organization as defined in subdivision (c). As used in this section, "beneficial purposes" excludes purposes that are intended to benefit officers, directors, or members, as defined by Section 5056 of the Corporations Code, of the eligible organization. In no event shall funds raised by raffles conducted pursuant to this section be used to fund any beneficial, charitable, or other purpose outside of California. This section does not preclude an eligible organization from using funds from sources other than the sale of raffle tickets to pay for the administration or other costs of conducting a raffle.
- (B) An employee of an eligible organization who is a direct seller of raffle tickets shall not be treated as an employee for purposes of workers' compensation under Section 3351 of the Labor Code if the following conditions are satisfied:
- (i) Substantially all of the remuneration (whether or not paid in cash) for the performance of the service of selling raffle tickets is directly related to sales rather than to the number of hours worked.
- (ii) The services performed by the person are performed pursuant to a written contract between the seller and the eligible organization and the contract provides that the person will not be treated as an employee with respect to the selling of raffle tickets for workers' compensation purposes.
- (C) For purposes of this section, employees selling raffle tickets shall be deemed to be direct sellers as described in Section 650 of the Unemployment Insurance Code as long as they meet the requirements of that section.
- (c) For purposes of this section, "eligible organization" means a private, nonprofit organization that has been qualified to conduct business in California for at least one year prior to conducting a raffle and is exempt from taxation pursuant to Sections 23701a, 23701b, 23701d, 23701e, 23701f, 23701g, 23701k, 23701l, 23701t, or 23701w of the Revenue and Taxation Code.
- (d) Any person who receives compensation in connection with the operation of the raffle shall be an employee of the eligible organization that is conducting the raffle, and in no event may compensation be paid from revenues required to be dedicated to beneficial or charitable purposes.
- (e) No raffle otherwise permitted under this section may be conducted by means of, or otherwise utilize, any gaming machine, apparatus, or device, whether or not that machine, apparatus, or device meets the

definition of slot machine contained in Section 330a, 330b, or 330.1.

(f) No raffle otherwise permitted under this section may be conducted, nor may tickets for a raffle be sold, within an operating satellite wagering facility or racetrack inclosure licensed pursuant to the Horse Racing Law (Chapter 4 (commencing with Section 19400) of Division 8 of the Business and Professions Code) or within a gambling establishment licensed pursuant to the Gambling Control Act (Chapter 5 (commencing with Section 19800) of Division 8 of the Business and Professions Code). A raffle may not be advertised, operated, or conducted in any manner over the Internet, nor may raffle tickets be sold, traded, or redeemed over the Internet. For purposes of this section, advertisement shall not be defined to include the announcement of a raffle on the Web site of the organization responsible for conducting the raffle.

(g) No individual, corporation, partnership, or other legal entity shall hold a financial interest in the conduct of a raffle, except the eligible organization that is itself authorized to conduct that raffle, and any private, nonprofit, eligible organizations receiving financial support from that charitable organization pursuant to subdivisions (a) and (b).

(h) (1) An eligible organization may not conduct a raffle authorized under this section, unless it registers annually with the Department of Justice. The department shall furnish a registration form via the Internet or upon request to eligible nonprofit organizations. The department shall, by regulation, collect only the information necessary to carry out the provisions of this section on this form. This information shall include, but is not limited to, the following:

(A) The name and address of the eligible organization.

(B) The federal tax identification number, the corporate number issued by the Secretary of State, the organization number issued by the Franchise Tax Board, or the California charitable trust identification number of the eligible organization.

(C) The name and title of a responsible fiduciary of the organization.

(2) The department may require an eligible organization to pay an annual registration fee of ten dollars (\$10) to cover the actual costs of the department to administer and enforce this section. The department may, by regulation, adjust the annual registration fee as needed to ensure that revenues willfully offset, but do not exceed, the actual costs incurred by the department pursuant to this section. The fee shall be deposited by the department into the General Fund.

(3) The department shall receive General Fund moneys for the costs incurred pursuant to this section subject to an appropriation by the Legislature.

(4) The department shall adopt regulations necessary to effectuate this section, including emergency regulations, pursuant to the Administrative Procedure Act (Chapter 3.5 (commencing with Section 11340) of Part 1 of Division 3 of Title 2 of the Government Code).

(5) The department shall maintain an automated data base of all registrants. Each local law enforcement agency shall notify the department of any arrests or investigation that may result in an administrative or

criminal action against a registrant. The department may audit the records and other documents of a registrant to ensure compliance with this section.

(6) Once registered, an eligible organization must file annually thereafter with the department a report that includes the following:

(A) The aggregate gross receipts from the operation of raffles.

(B) The aggregate direct costs incurred by the eligible organization from the operation of raffles.

(C) The charitable or beneficial purposes for which proceeds of the raffles were used, or identify the eligible recipient organization to which proceeds were directed, and the amount of those proceeds.

(7) The department shall annually furnish to registrants a form to collect this information.

(8) The registration and reporting provisions of this section do not apply to any religious corporation sole or other religious corporation or organization that holds property for religious purposes, to a cemetery corporation regulated under Chapter 19 of Division 3 of the Business and Professions, or to any committee as defined in Section 82013 that is required to and does file any statement pursuant to the provisions of Article 2 (commencing with Section 84200) of Chapter 4 of Title 9, or to a charitable corporation organized and operated primarily as a religious organization, educational institution, hospital, or a health care service plan licensed pursuant to Section 1349 of the Health and Safety Code.

(i) The department may take legal action against a registrant if it determines that the registrant has violated this section or any regulation adopted pursuant to this section, or that the registrant has engaged in any conduct that is not in the best interests of the public's health, safety, or general welfare. Any action taken pursuant to this subdivision does not prohibit the commencement of an administrative or criminal action by the Attorney General, a district attorney, city attorney, or county counsel.

(j) Each action and hearing conducted to deny, revoke, or suspend a registry, or other administrative action taken against a registrant shall be conducted pursuant to the Administrative Procedure Act (Chapters 4.5 and 5 (commencing with Section 11340) of Part 1 of Division 3 of Title 2 of the Government Code). The department may seek recovery of the costs incurred in investigating or prosecuting an action against a registrant or applicant in accordance with those procedures specified in Section 125.3 of the Business and Professions Code. A proceeding conducted under this subdivision is subject to judicial review pursuant to Section 1094.5 of the Code of Civil Procedure.

(k) The Department of Justice shall conduct a study and report to the Legislature by December 31, 2003, on the impact of this section on raffle practices in California. Specifically, the study shall include, but not be limited to, information on whether the number of raffles has increased, the amount of money raised through raffles and whether this amount has increased, whether there are consumer complaints, and whether there is increased fraud in the operation of raffles.

(l) This section shall become operative on July 1, 2001.

(m) A raffle shall be exempt from this section if it satisfies all of the following requirements:

- (1) It involves a general and indiscriminate distributing of the tickets.
- (2) The tickets are offered on the same terms and conditions as the tickets for which a donation is given.
- (3) The scheme does not require any of the participants to pay for a chance to win.

P.C. 326.5. Bingo Games.

(a) Neither this chapter nor Chapter 10 (commencing with Section 330) applies to any bingo game that is conducted in a city, county, or city and county pursuant to an ordinance enacted under Section 19 of Article IV of the State Constitution, if the ordinance allows games to be conducted only by organizations exempted from the payment of the bank and corporation tax by Sections 23701a, 23701b, 23701d, 23701e, 23701f, 23701g, and 23701h of the Revenue and Taxation Code and by mobile home park associations and senior citizens organizations; and if the receipts of those games are used only for charitable purposes.

(b) It is a misdemeanor for any person to receive or pay a profit, wage, or salary from any bingo game authorized by Section 19 of Article IV of the State Constitution. Security personnel employed by the organization conducting the bingo game may be paid from the revenues of bingo games, as provided in subdivisions (j) and (k).

(c) A violation of subdivision (b) shall be punishable by a fine not to exceed ten thousand dollars (\$10,000), which fine is deposited in the general fund of the city, county, or city and county that enacted the ordinance authorizing the bingo game. A violation of any provision of this section, other than subdivision (b), is a misdemeanor.

(d) The city, county, or city and county that enacted the ordinance authorizing the bingo game may bring an action to enjoin a violation of this section.

(e) No minors shall be allowed to participate in any bingo game.

(f) An organization authorized to conduct bingo games pursuant to subdivision (a) shall conduct a bingo game only on property owned or leased by it, or property whose use is donated to the organization, and which property is used by that organization for an office or for performance of the purposes for which the organization is organized. Nothing in this subdivision shall be construed to require that the property owned or leased by, or whose use is donated to, the organization be used or leased exclusively by, or donated exclusively to, that organization.

(g) All bingo games shall be open to the public, not just to the members of the authorized organization.

(h) A bingo game shall be operated and staffed only by members of the authorized organization that organized it. Those members shall not receive a profit, wage, or salary from any bingo game. Only the organization authorized to conduct a bingo game shall operate such a game, or participate in the promotion, supervision, or any other phase of a bingo game. This subdivision does not preclude the employment of security personnel who are not members of the authorized organization at a bingo game

by the organization conducting the game.

(i) No individual, corporation, partnership, or other legal entity, except the organization authorized to conduct a bingo game, shall hold a financial interest in the conduct of a bingo game.

(j) With respect to organizations exempt from payment of the bank and corporation tax by Section 23701d of the Revenue and Taxation Code, all profits derived from a bingo game shall be kept in a special fund or account and shall not be commingled with any other fund or account. Those profits shall be used only for charitable purposes.

(k) With respect to other organizations authorized to conduct bingo games pursuant to this section, all proceeds derived from a bingo game shall be kept in a special fund or account and shall not be commingled with any other fund or account. Proceeds are the receipts of bingo games conducted by organizations not within subdivision (j). Those proceeds shall be used only for charitable purposes, except as follows:

(1) The proceeds may be used for prizes.

(2) A portion of the proceeds, not to exceed 20 percent of the proceeds before the deduction for prizes, or two thousand dollars (\$2,000) per month, whichever is less, may be used for the rental of property and for overhead, including the purchase of bingo equipment, administrative expenses, security equipment, and security personnel.

(3) The proceeds may be used to pay license fees.

(4) A city, county, or city and county that enacts an ordinance permitting bingo games may specify in the ordinance that if the monthly gross receipts from bingo games of an organization within this subdivision exceed five thousand dollars (\$5,000), a minimum percentage of the proceeds shall be used only for charitable purposes not relating to the conducting of bingo games and that the balance shall be used for prizes, rental of property, overhead, administrative expenses, and payment of license fees. The amount of proceeds used for rental of property, overhead, and administrative expenses is subject to the limitations specified in paragraph (2).

(1) (1) A city, county, or city and county may impose a license fee on each organization that it authorizes to conduct bingo games. The fee, whether for the initial license or renewal, shall not exceed fifty dollars (\$50) annually, except as provided in paragraph (2). If an application for a license is denied, one-half of any license fee paid shall be refunded to the organization.

(2) In lieu of the license fee permitted under paragraph (1), a city, county, or city and county may impose a license fee of fifty dollars (\$50) paid upon application. If an application for a license is denied, one-half of the application fee shall be refunded to the organization. An additional fee for law enforcement and public safety costs incurred by the city, county, or city and county that are directly related to bingo activities may be imposed and shall be collected monthly by the city, county, or city and county issuing the license; however, the fee shall not exceed the actual costs incurred in providing the service.

(m) No person shall be allowed to participate in a bingo game, unless the person is physically present at the time and place where the bingo game is being conducted.

(n) The total value of prizes awarded during the conduct of any bingo games shall not exceed two hundred fifty dollars (\$250) in cash or kind, or both, for each separate game which is held.

(o) As used in this section, "bingo" means a game of chance in which prizes are awarded on the basis of designated numbers or symbols on a card that conform to numbers or symbols selected at random. Notwithstanding Section 330c, as used in this section, the game of bingo includes cards having numbers or symbols that are concealed and preprinted in a manner providing for distribution of prizes. The winning cards shall not be known prior to the game by any person participating in the playing or operation of the bingo game. All preprinted cards shall bear the legend, "for sale or use only in a bingo game authorized under California law and pursuant to local ordinance." It is the intention of the Legislature that bingo as defined in this subdivision applies exclusively to this section and shall not be applied in the construction or enforcement of any other provision of law.

Chapter 9 of Part 1, Title 9, Penal Code (Section 320.5, Penal Code)

Article 1: Title, Scope, and Definitions

P.C. § 410. Title and Scope.

This chapter shall be known as the Department of Justice Regulations for the Non-Profit Raffle Program. These regulations implement, interpret and make specific the establishment of a registration and reporting program for specified non-profit organizations, as required by Penal Code section 320.5, enacted by statute in 2000 and effective July 1, 2001. These regulations apply to any eligible organization, as defined in Penal Code section 320.5(c), which conducts a raffle as defined in Penal Code section 320.5(b) on or after July 1, 2001.

NOTE: Authority cited: Section 320.5(h), Penal Code. Reference: Section 320.5, Penal Code.

P.C. § 411. Definitions.

The following definitions shall be applicable when used in these regulations:

(a) "Administrative information" means any information reasonably necessary for the

Department of Justice to maintain in the performance of the duties required by Penal Code section 320.5. Such information includes, but is not limited to, the date a Registration application or report is received, the date the registration takes effect, and the expiration date of the registration.

(b) "Attorney General" means the California Attorney General or any employee of the Attorney General acting under the authority of the Attorney General.

(c) "Department of Justice" means the California Department of Justice or any employee of the Department of Justice acting under the authority of the Department of Justice.

(d) "Eligible Organization" means a non-profit organization as defined in Penal Code section 320.5(c) and excludes those entities specified in Penal Code section 320.5(h).

(e) "Fee" means the fee established by the Attorney General as authorized by Penal Code section 320.5(h).

(f) "Non-Profit Raffle Program" means all information, documents and other material filed with or maintained by the Attorney General, including registration applications and electronic databases, reports and any processes, procedures or other means of effectuating the requirements of Penal Code section 320.5.

(g) "Raffle" is defined in Penal Code section 320.5(b).

(h) "Registrant" means an eligible organization which has filed an application to be registered in the Non-Profit Raffle Program.

(i) "Registration Application" or "Registration Form" means Form ct-NRP-1 (4/2001) which is incorporated by reference.

(j) "Registration Report" means the completed Form ct-NRP-2 (4/2001) (which is incorporated by reference) that has been signed by the registrant declaring that the information therein is true and complete.

NOTE: Authority cited: Section 320.5(h), Penal Code. Reference: Section 320.5, Penal Code.

Article 2: Manner of Registration, Who Must Register, Fee for Registration

P.C. § 415. Registration.

Every eligible organization shall, prior to conducting any raffle in California, be registered with the Department of Justice in the Non-Profit Raffle Program to be established and maintained by the Attorney General. The organization shall submit a registration application on Form ct-NRP-1 (4/2001), the form prescribed by the Attorney General, which shall contain all of the information required, including a statement signed by a responsible fiduciary of the eligible organization (such as an officer or director of the organization) attesting that the information provided is true and correct. The application shall be submitted in the manner required by these regulations. The registration application and the required fee shall be submitted to the address set forth in section 416.

The Attorney General will establish an electronic form as a means of entering registration information via the Internet. An applicant who uses the Internet shall enter the required information electronically, print the form, sign it and submit it with the required fee to the address specified in section 416. The Attorney General shall, after receipt of the registration application form, add to the registration application form any administrative information, as defined in section 411(a) of these regulations, which is reasonably necessary to administer or maintain the Program. An eligible organization is not registered until it has received written confirmation from the Attorney General as provided in section 422.

NOTE: Authority cited: Section 320.5(h), Penal Code. Reference: Section 320.5, Penal Code.

P.C. § 416. Place of Filing.

The address to be used for delivery and receipt of mail, information, registration applications, amendments, fees, reports and other material required by Penal Code section 320.5 is:

OFFICE OF THE ATTORNEY GENERAL
ATTN.: NON-PROFIT RAFFLE PROGRAM
1300 I STREET, Suite 1130
P.O. Box 903447
SACRAMENTO, CA 94203-4470

The telephone number to be used for inquiries relating to the Non-Profit Raffle Program is (916) 445-2021.

NOTE: Authority cited: Section 320.5(h), Penal Code. Reference: Section 320.5, Penal Code.

P.C. § 417. Time of Registration.

If an eligible organization expects to conduct a raffle between July 1, 2001 and August 31, 2002, it shall submit a registration application which shall be postmarked or hand-delivered to the address specified in section form and registration fee must be submitted by September 1 of each year (i.e., September 1 through August 31) during which a raffle is expected to be conducted. If an eligible organization which is not registered determines after September 1 of any year that it will conduct a raffle during the year (September 1 through August 31), the organization shall submit its registration application at least 90 days before the date the raffle is held.

NOTE: Authority cited: Section 320.5(h), Penal Code. Reference: Section 320.5, Penal Code.

P.C. § 418. Fee for Registration.

The registration fee shall be determined by the Attorney General. The fee is \$20 for the initial one-year registration period. As provided in section 320.5 of the Penal Code, the fee may be increased as necessary to cover the actual costs of the Department of Justice to administer and enforce Penal Code section 320.5.

NOTE: Authority cited: Section 320.5(h), Penal Code. Reference: Section 320.5, Penal Code.

P.C. § 419. Registration Applications—Grounds for Denial.

Any application received by the Attorney General which is not on the prescribed form, is incomplete, unsigned, illegible, or does not include the required fee, shall not be accepted for filing but shall be returned to the applicant with the reason for the denial indicated along with any fee submitted. The applicant may resubmit a new application at any time, but such resubmitted application shall be processed only after all other pending applications have been processed.

NOTE: Authority cited: Section 320.5(h), Penal Code. Reference: Section 320.5, Penal Code.

P.C. § 420. Reporting Requirements.

Every eligible organization that is registered shall file, on or before September 1 of each year, a report with the Attorney General at the address set forth in section 416 on Form ct-NPR-2 (4/2001), the form designated by the Attorney General for each raffle conducted, which shall contain all of the required information, including a statement signed by a responsible fiduciary of the eligible organization attesting that the information provided is true and correct. The report shall be submitted in the manner required by these regulations.

The Attorney General will establish an electronic means of submitting the reporting information via the Internet. A registrant who uses the Internet shall enter the required information on the electronic form, print the form, sign it and submit it to the address specified in section 416. The Attorney General shall, after receipt of the report form, add to the report form any administrative information, as defined in section 411(a) of these regulations, which is reasonably necessary to administer or maintain the Program.

NOTE: Authority cited: Section 320.5(h), Penal Code. Reference: Section 320.5, Penal Code.

Article 3: Contents of and Access to the Non-Profit Raffle Program

P.C. § 421. Non-Profit Raffle Program.

The Attorney General shall maintain copies of all registration applications accepted for filing and copies of all reports provided pursuant to section 320.5 of the Penal Code, which together shall constitute the Non-Profit Raffle Program required by section 320.5 of the Penal Code. The Attorney General may retain the foregoing information in electronic form so long as actual copies are archived and retrievable.

NOTE: Authority cited: Section 320.5(h), Penal Code. Reference: Section 320.5, Penal Code.

P.C. § 422. Proof of Registration.

After the Attorney General has approved a registration application, the Attorney General shall provide written confirmation to the eligible organization that it is registered.

NOTE: Authority cited: Section 320.5(h), Penal Code. Reference: Section 320.5, Penal Code.

P.C. § 423. Conduct of Raffles.

After July 1, 2001, a raffle may be conducted by an eligible organization, provided the organization is registered with the Department of Justice as provided in section 320.5 of the Penal Code and these regulations.

NOTE: Authority cited: Section 320.5(h), Penal Code. Reference: Sections 320.5, Penal Code.

Article 4: Penalties for False Registration or Misrepresentation

P.C. § 424. Penalties for False Registration or Misrepresentation.

An eligible organization that submits false or misleading information in the registration application, or fails to provide required information in either the registration form or the raffle report form shall be subject to denial, revocation or suspension of its registration. Each instance of a misrepresentation, submission of false information, or failure to submit required information in the registration or reporting process shall constitute a separate violation.

NOTE: Authority cited: Section 320.5(h), Penal Code. Reference: Section 320.5, Penal Code.

Article 5: Miscellaneous Provisions

P.C. § 425. Requests by Attorney General.

Eligible organizations shall furnish all information, documents and other records requested by the Attorney General pursuant to Penal Code section 320.5(h) in order to establish and maintain the Non-Profit Raffle Program.

NOTE: Authority cited: Section 320.5(h), Penal Code. Reference: Section 320.5, Penal Code.

P.C. § 426. Inquiries and Investigations.

Eligible organizations shall cooperate fully with any inquiry or investigation that may be undertaken by the Attorney General to enforce the provisions of Penal Code section 320.5.

NOTE: Authority cited: Section 320.5(h), Penal Code. Reference: Section 320.5, Penal Code.

Terms Used in Accounting

ACCOUNTING PERIOD- A period of time for which records are maintained and at the end of which financial statements are prepared covering the period.

ACCOUNT NUMBERS- Numbers assigned to the ordinary titles of accounts for classification of accounts and ease of reference.

ACCOUNTS PAYABLE- Amounts due and owed to private persons, business firms, governmental units, or others for goods received and services rendered prior to the end of the fiscal year. Includes amounts billed but not paid.

ACCOUNTS RECEIVABLE- Amounts due and owed to private persons, business firms, governmental units, or others for goods received and services rendered prior to the end of the fiscal year. Includes amounts billed but not received.

ASSETS- Anything owned that has value- tangible or intangible.

ASSOCIATED STUDENT BODY- Any organization of students having as its purpose the conduct of

activities on behalf of the students approved by the school authorities and not in conflict with the authority and responsibility of the public school officials.

BANK CHARGES- Monthly charges made by banks to cover the expenses of handling depositor's accounts.

BALANCE SHEET- A statement that shows assets, liabilities, reserves and fund balance or fund deficit of an entity at a specific date and is properly classified to exhibit the financial condition of the entity as of that specific date.

BUDGET- A plan of financial operation consisting of an estimate of proposed income and expenditures for a given period and purpose.

BUDGETING- The process of allocating the available resources of an organization among potential activities to achieve the objectives of the organization; planning for the use of resources.

CANCELLED CHECKS- Checks that have been issued by the depositor and paid by the bank.

CASH- Currency, checks, money orders, and banker's drafts and bank deposits.

CASH DISBURSEMENT JOURNAL- A special journal used for recording all cash disbursements.

CASH IN BANK- Balances in bank accounts.

CASH RECEIPTS JOURNAL- A special journal used for recording all cash receipts.

CASH SHORT OR OVER- If the cash counted is less than the balance on the supporting document (register receipts, ticket sales, etc.), then the cash is short. If more, then the cash is over. A separate account is established to track the daily overage and shortage and cleared at year-end.

CHART OF ACCOUNTS- A list of accounts, systematically arranged, applicable to a specific concern. All account name and numbers are listed in order.

CHECK- A bill of exchange drawn on a bank payable on demand; a written order on a bank to pay on demand a specific sum of money to a named person or of money on deposit to the credit of the maker.

COMBINATION JOURNAL- A journal reflecting both cash receipts and cash disbursement transactions.

CR- The abbreviation for CREDIT.

CREDIT- The right side of a double-entry posting. The credit will reduce assets and expenditures and increase liabilities, income, and fund balance.

DEBIT- The left side of a double-entry posting. The debit will increase assets and expenditures and reduce liabilities, income and fund balance.

DEPOSITS IN TRANSIT- Any deposit recorded on the books but not shown on the bank statement.

DISBURSEMENTS- Payment by currency or check.

DOUBLE ENTRY- A system of bookkeeping that requires an amount credited for every corresponding amount debited. Thus, the double-entry ledger maintains equality of debits and credits.

DR- The abbreviation for DEBIT.

ESTIMATED INCOME- Expected receipts or accruals of monies during a given period.

FISCAL YEAR- A period of one year, the beginning and ending dates of which are fixed by statute; in California, the period beginning July 1 and ending June 30.

GENERAL JOURNAL- A journal used primarily for opening, adjusting, accruing and closing entries. Transactions of a less routine and frequent nature are recorded in the general journal.

GENERAL LEDGER- A book, file, or other device in which accounts are kept to the degree of detail necessary to summarize the financial transactions of an organization.

INCOME- Receipts for money from the sale of goods or services, or as profit from fundraising activities or investments.

INTEREST- A fee charged a borrower for the use of money.

JOURNAL- Any accounting record in which the financial transactions of an organization are formally recorded for the first time; e.g., the cash receipts book and the check register.

LEDGER- A group of accounts in which are recorded the financial transactions of an organization.

LIABILITIES- Legal obligations that are unpaid.

OUTSTANDING CHECKS- Checks that have been issued by the depositor but have not been presented for payment at the bank and do not appear on the bank statement.

PETTY CASH- A sum of money set aside for the purpose of making change or immediate payments of small amounts.

PURCHASE ORDER- A document which, issued to a vendor, authorizes the delivery of specified merchandise or the performance of certain services and the making of a charge for them.

TRIAL BALANCE- A list of the balances of the accounts in a ledger kept by double entry, with the debit and credit balances shown in separate columns. If the totals of the debit and credit columns are equal, the ledgers from which the figures are taken are said to be "in balance".

Section Six

Sample Forms

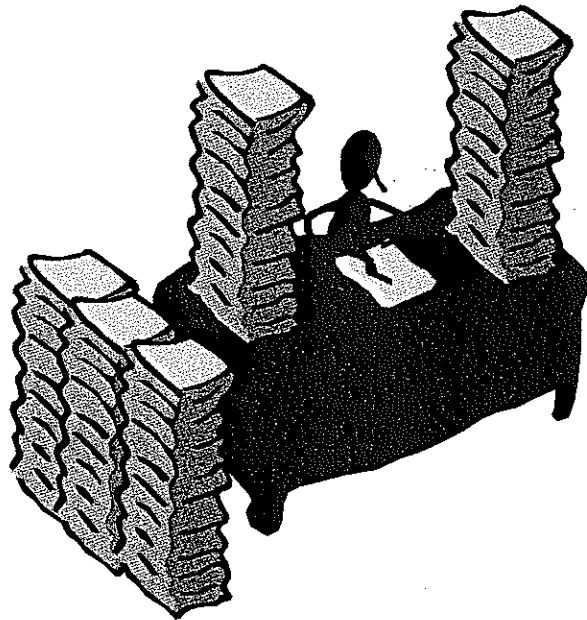


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FUNDRAISING ACTIVITY PLAN FOR SCHOOL YEAR _____

School _____ Date _____

School Telephone _____

HOLD A FUNDRAISING ACTIVITY _____ on _____
(Describe activity. Attach Revenue Potential form. For festival or any activity involving PTA, file three weeks prior to event.)
Distribution of Profit: Student Body Share _____% \$ _____

10th or

31st PTA or Approved

Parent Group Parent Group Share _____% \$ _____

Approved Vendor or Entertainer _____

Source of Revenue: List games, concessions, entertainment, and items to be sold.

Indicate those subject to sales tax with an asterisk (*). For fundraising sales, cost is \$ _____ each, and selling price is \$ _____ each.

Are Admission Tickets needed:

Yes _____ No _____

Custodial time approved for # _____ hours
Cafeteria time approved for # _____ hours

Number _____ Price _____

RECEIVE A CASH DONATION Donor _____ Amount \$ _____

General Use Special purpose _____

RECEIVE AGIFT
Item _____ Make _____ Model _____
Serial No. _____ Purpose _____ Amount/Value \$ _____
Donor _____

TRANSFER OR DISPOSE of Student Body-owned equipment
Recipient _____ Item _____
Comment _____ Value \$ _____

SET UP A RESERVE
Purpose _____ Amount _____

Signature _____
Principal

Representative Club/PTA/Approved Parent Group

Distribution: 1 copy Accounting Dept.
1 copy to Club/Local PTA or Approved
Parent Group (if involved)
1 copy to School

APPROVAL OF _____ District PTA

Signature _____

Date _____

SAMPLE CHART OF ACCOUNTS**ASSETS**

101 Cash in Bank, Checking
 102 Petty Cash
 103 Cash in Bank, Savings
 105 Change Account
 106 Accounts Receivable
 107 Prepaid Expenditures
 109 Student Store Inventory
 110 Other Assets
 111 Fixed Assets (Equipment)

LIABILITIES

201 Accounts Payable
 209 Other Liabilities

TRUST ACCOUNTS

210 *Scholarship Accounts*
 2101 LMN Memorial
 2102 DEF Scholarship
 220 Class Accounts
 22096 Class of '96
 22097 Class of '97
 22098 Class of '98
 22098 Class of '99
 230 Club Accounts
 23010 XYZ Club
 23011 RST Club

EQUITY

320 Fund Balance

INCOME

405 Student Body Fees (Cards)
 410 Student Store Sales
 415 Athletic Events (Gate Receipts)
 420 Publications (Yearbook)
 425 Social Activities
 430 Vending Machines
 435 Donations
 440 Interest Earned
 490 Other Income

EXPENSES

510 Student Store Purchases
 515 Athletic Events
 520 Publications
 525 Social Activities
 530 Vending Machines
 535 Operating Expense (Supplies,
 Bank Charges, etc.)
 540 Awards
 590 Other Expense



SAMPLE
ADOPTED BUDGET

(A)	NET BEGINNING FUND BALANCE	4,351
	ESTIMATED INCOME	
	Student Store	8,000
	ASB Cards	5,000
	Vending Machines	7,000
	Yearbooks	13,000
	Athletic Gate Receipts	14,000
	Social Activities	5,000
	Interest	200
	Other	100
(B)	TOTAL ESTIMATED INCOME	52,300
(C)	TOTAL INCOME & BEGINNING FUND BALANCE (A+B)	56,651
	ESTIMATED EXPENDITURES	
	Student Store	7000
	Vending Machines	5000
	Yearbooks	12000
	Athletics	17000
	Social Activities	7000
	Awards	3000
	Other	1000
(D)	TOTAL ESTIMATED EXPENDITURES	52,000
(E)	ESTIMATED ENDING FUND BALANCE (C-D)	4,651

SAMPLE RECAP SHEET FOR DEPOSITS

School: _____ Date: _____
 Fiscal Year: _____ Master Receipt number from _____ to _____

Date Funds Received	Received From Advisor/Teacher	Receipt Numbers	Deposit For	Amount Received
			Candy Sale	\$
			Pencil Sale	\$
			Christmas Tree	\$
			Refund	\$
			Photography	\$
			Miscellaneous	\$
			Field Trip	\$
			T-Shirts	\$
			NSF Redeposit	\$
			Food Sale	\$
			Other:	\$
			TOTAL DEPOSIT	\$
School:			Date:	

Instructions for Recap Sheet:

- Fill in all spaces including receipt numbers.
- Fill out deposit slip.
- Total must equal amount reported on bank deposit slip.

Take deposit slip and this sheet to the Bookkeeper

COIN AND CURRENCY COUNT

COUNTED BY _____

COUNTED BY _____ DATE _____

Number times Value equals Amount	NUMBER	VALUE	AMOUNT	
			DOLLARS	CENTS
LOOSE COIN				
Pennies		.01		
Nickels		.05		
Dimes		.10		
Quarters		.25		
Half-Dollars		.50		
ROLLED COIN				
Pennies		.50		
Nickels		2.00		
Dimes		5.00		
Quarters		10.00		
TOTAL COIN				
CURRENCY				
Ones		1.00		
Fives		5.00		
Tens		10.00		
Twenties		20.00		
Fifties		50.00		
Hundreds		100.00		
TOTAL CURRENCY				
TOTAL CHECKS				
GRAND TOTAL				

VERIFIED BY _____ (BOOKKEEPER)

<<<TICKET INVENTORY CONTROL LOG>>>>					
Color of Roll of Tickets _____ This Roll Contains Numbers From _____			To _____		
Date	Event	Ticket Price	Beg. Number	Ending Number	# Tickets Used
Account for all tickets sold and unsold at each event.					

REPORT ON TICKET SALES

Event _____
 Date of Event _____
 Today's Date _____
 Seller _____
 Color of these tickets _____

Ticket Numbers		Price of Ticket	Potential Revenue
Ending (Last Ticket Sold)	+ _____	x \$ _____ = \$ _____ a	
Beginning	- _____		
Add One	+ _____ 1		
Number Sold	_____		

Color of these tickets _____

Ticket Numbers		Price of Ticket	Potential Revenue
Ending (Last Ticket Sold)	+ _____	x \$ _____ = \$ _____ a	
Beginning	- _____		
Add One	+ _____ 1		
Number Sold	_____		

CHANGE FUND	
Tens	_____
Fives	_____
Ones	_____
Quarters	_____
TOTAL CHANGE FUND	\$ _____

Total Potential Revenue	\$ _____ a+b
Actual Cash Count	+ _____
Less: Total Change Fund Revenue Collected	- _____
Cash over Short	_____

Signature of Seller

Signature of Second Cash Count

Signature of Advisor

DEPOSIT INFORMATION

Deposited _____

Date _____

SAMPLE REQUEST FOR FUND RAISING ACTIVITIES

SCHOOL: _____ DATE SUBMITTED _____

REQUESTING ORGANIZATION: _____

PERSON IN CHARGE: _____

DATES OF PROPOSED ACTIVITY: _____

LOCATION OF PROPOSED ACTIVITY: _____

APPROXIMATE NUMBER OF STUDENTS INVOLVED: _____

APPROXIMATE NUMBER OF SUPERVISORS PROVIDED: _____

NATURE OF ACTIVITY: (i.e., Candy Sale, Book Fair, etc.) _____

PURPOSE OF ACTIVITY: (How will the instructional program for all students be enhanced or the attitudes of students, parents, staff, and community be promoted?) _____

BUDGET PLAN: (How will funds be solicited and distributed? What is income projection, cost, and net anticipated profit?) _____

Requested by: _____ Date: _____

Approved by: _____ Date: _____

Approved by: _____ Date: _____

Approved by: _____ Date: _____

Please submit entire form to _____ . Approval form will be returned to school.

Complete this BEFORE your Club's Fundraiser
 After first page is complete, submit to your ABB Council for approval of your fundraiser.

AUSD - Revenue Potential Report

Directions: Type ONLY IN YELLOW HIGHLIGHTED AREAS - DO NOT type in Gray areas
 REVENUE POTENTIAL WILL AUTOMATICALLY CALCULATE FOR YOU

School Name: AAA Middle School	Account: YEARBOOK	ACCOUNT #	4201.2
Activity Name: Cherrydale Fundraiser	Start Date: 10-20-03	End Date:	10-28-03

Your Club Expects to Sell:

1. Total # of items you want to order from Vendor:	5,000		
2. How much will you charge for each item?	\$ 5.00		
	\times Number of Items =	\$ 45,000.00	Potential Revenue

Your Club estimates the following adjustments: (Deductions from profit)

1. How many unsold items do you estimate your club will return to the vendor at the end of your fundraiser:	150 \times price of item =	\$ 750.00	Potential Loss of Revenue
2. How many items do you estimate your club will purchase to use as incentives, for your fundraiser:	25 \times price of item =	\$ 62.50	

You expect the Vendor to charge your Club how much money?

* Helpful Hint: Sell fundraiser items for the same \$ amount, then the FIR is much easier to track - (for you and your Bookkeeper!)
 If selling at the same \$ for everything will not work - Do a separate Revenue Potential for each different priced item you are selling -

3. How much will you have to pay the Vendor for each item:	6,000 \times \$ 2.50 =	\$ 22,500.00	Expected Invoice
--	--------------------------	--------------	------------------

Your Club should make about: \$ 21,687.50 on this fundraiser!

Expected Revenue	Total From Box A: +	\$ 45,000.00
Reduction in Potential Revenue (items returned)	Total From Box B: -	\$ 750.00
Reduction in Potential Revenue (Purchased Items)	Total From Box B: -	\$ 62.50
Expected Invoice Total (\$\$ owed to Company)	Total From Box C: -	\$ 22,500.00
Total Potential Revenue Anticipated:		\$ 21,687.50

Submitted by: _____
 (Name of Advisor)

Fundraiser approved by student council on: _____
 (Attach a copy of the approved minutes to this request) (Write in the Date when approved by student council)

<input checked="" type="checkbox"/>	_____	Date
ABB President		
<input checked="" type="checkbox"/>	_____	Date
ABB Secretary		
<input checked="" type="checkbox"/>	_____	Date
ABB Treasurer		

<input checked="" type="checkbox"/>	_____	Date
School Principal		
<input checked="" type="checkbox"/>	_____	Date
ABB Advisor		

(Attach this form to Fundraiser Paperwork)

Complete this AFTER the Fundraiser

After you complete this page, submit to your ASB Bookkeeper for audit purposes.

How much did your club actually sell?

1. Total # of Items your Club ordered:	9,000 - AMOUNT ORDERED	A	
2. Total # of Items your Club sold:	8,853		
3. The price you charged:	\$ 5.00 X number of Items =		\$ 43,265.00 Revenue

What kind of adjustments did your club have?

	Club's Comments	B	Total Reduction in Revenue
1. # of Items lost / stolen:	3 Were stolen out of Room 37	\$ 7.50	
2. # of Items given away:	12 Fundraiser Incentive (Prizes)	\$ 36.00	
3. # of Items damaged during F/R:	27 Containers were unsealable	\$ 87.50	
4. # of Items not sold/returned:	362 Not Sold / Returned to Vendor	\$ 755.00	
5. Advertising/Misc Expenses:	\$ 257.12 Misc F/R Expenses	\$ 257.12	
6. # Lost/Stolen Money	\$ 145.00 LOST/STOLEN MONEY	\$ 145.00	
Explanation: <u>Suzie L. (Room 31) & Laurie M. (Room 58) lost their F/R money, parents have been notified of charges</u>			
ASB Selling Price:	\$ 2.00 X number of Items =	344	\$ 1,228.00

How much money should have been turned into your ASB Bookkeeper?

Sold:	8,853	at	\$ 5.00 each piece	\$ 43,265.00
	3	at	\$ 2.50 were stolen out of Room 37	\$ 7.50
	12	at	\$ 3.00 Fundraiser Incentive (Prizes)	\$ 36.00
	27	at	\$ 3.20 Containers were unsealable	\$ 87.50
	362	at	\$ 2.00 Not Sold / Returned to Vendor	\$ 755.00
This number:	9,000		\$ 145.00 LOST/STOLEN MONEY	\$ 145.00

should match the AMOUNT ORDERED from the Vendor; if it does not, review your receipts.

At the end of the F/R, the Bookkeeper should have received : \$ 43,770.00

Invoice Worksheet

(Use the amounts shown on your invoice for this section)

1. Items purchased from Vendor (either put Per Piece price or the Per Case price DO NOT PUT BOTH):

ITEMS SOLD BY PIECE	CASES		Optional Notes	Vendor Charged Total Price
	# of Items	\$ Per Item		
Candies	4,500.00	\$ 2.50		\$ 11,250.00
Tin of Candy	4,000.00	\$ 2.50		\$ 10,000.00
Giftwrap	0.00	\$ -	4.00 \$ 312.50 Cds per Case - 128	\$ 1,250.00
	0.00	\$ -		\$ -
	0.00	\$ -		\$ -
				\$ 22,500.00

1. Items Returned:	\$ 2.50 X number of Items returned/credited =	362	\$ 755.00
2. Items NOT Returned:	\$ 3.50 X number of Items NOT returned =	42	\$ 145.00
3. Return Charge (if any):	\$ 35.00		\$ 35.00

INVOICE TOTAL: \$ 23,115.00

Total Funds Collected for the Fundraiser as of:

Total Funds received by Bookkeeper as of:	12/13/01	\$ 42,895.00
Funds Still Needing to be collected as of:	12/13/01	\$ 875.00

Total of All Funds Collected:	\$ 42,895.00
Total of Funds still needing to be collected:	\$ 875.00
MISC F/R Expenses:	\$ 257.12
Total Due on Invoice:	\$ 23,115.00
FINAL PROFIT MADE:	\$ 18,647.88

SALES ANALYSIS

Organization: _____
 Fund Raiser Activity: _____ Date _____
 Description of item(s) sold: _____
 Advisor(s): _____

Number of Units Received Per Invoice: _____

Less Number Not Available for Sale: _____

of items not received from vendor _____ ()
 # of damaged goods returned to vendor _____ ()
 # of items given away and documented _____ ()
 # of items verified on hand _____ ()
 Other _____ ()

Equals Potential Amount Available for Sale	(A)	_____
Selling Price Per Unit	(B)	_____
Potential Revenue (AxB)	(C)	_____
Actual Money Received	(D)	_____
Cash overage (shortage) (C-D)	(E)	_____
Total Vendor Cost/Invoices	(F)	_____
Explanation(s) of Difference (E)		
1 _____	\$	_____
2 _____	\$	_____
3 _____	\$	_____
TOTAL		_____ Should equal (E)

Profit Analysis
 Total Sales (D) _____
 Less Expenses (F) _____
 Difference=Profit/(Loss) (G) _____

Profit per item:
 (G) divided by (A)

SAMPLE PURCHASE ORDER

Purchase Order Number **7551**
 Date of PO _____
 Date event will occur _____
 Date approved in Minutes _____
 Requested by _____

Name of School: _____
 Address: _____
 Payable To: _____
 Address: _____

Item #	Description	Quantity	Unit/Hourly Price	Amount
1				\$
2				
3				
4				
5				
Total Amount				\$

Purpose of Goods/Service Purchased _____

Deduct total amount from: _____

Balance in Account before purchase/check: \$ _____ after purchase/check: \$ _____

Goods/Services Received: _____

By: _____ Date Received: _____

Accounting Office Use Only:
 Check No. _____
 Mailed / Delivered / Pick-up _____
 Vendor Date: _____ Initial _____
 School Date: _____ Initial _____
 Delivered Date: _____
 To: _____

Approvals:
 Student Representative _____
 Advisor's Signature _____
 Principal's Signature _____
 District Accountant's Signature _____

CHECK REQUEST FORM

(To Be Used Only When No Invoice or Receipt Is Available)

DATE _____

AMOUNT \$ _____

Name of Person Requesting Check _____

Purpose of Expenditure _____

Account to be Charged _____

Signature of Advisor

Signature of Booster Club Rep

Signature of District Rep

FOR USE BY BOOKKEEPER ONLY

DATE OF PAYMENT _____ DATE OF MINUTES _____ CHECK # _____

SAMPLE BANK RECONCILIATION WORKSHEET

NAME OF BANK _____ DATE _____

ACCOUNT # _____

(A) Bank Statement Ending Balance _____

(A) Ledger Cash Balance _____

Add Deposits in Transit _____

(B) Add Bank Adjustments
(Interest, etc.) _____

(B) Total Deposits in Transit _____

(C) Subtract Bank Charges _____

Less Outstanding Checks

DATE	Check #	AMOUNT

(C) Total Outstanding Checks _____

BALANCE AFTER ADJUSTMENTS
(A+B-C) _____

BALANCE AFTER ADJUSTMENTS
(A+B-C) _____

**SAMPLE
APPLICATION TO FORM A BOOSTER CLUB OR PARENT GROUP**

The parents of _____ Middle School hereby
request the formation of an Approved Parent Group.

Objectives/ Purposes of the group: _____

We, the parents of _____ Middle School, have read the rules for
forming and conducting this organization and agree to abide by them. We will submit two
copies, together with the proposed constitution and by-laws to the Principal/Designee who will
obtain approval from the Alvord Unified School District Governing Board.

Signature of Parent Representative

Date

APPROVED: _____
Principal's Signature

Date

Middle School Name (please print)

APPROVED: _____

APPROVED: _____