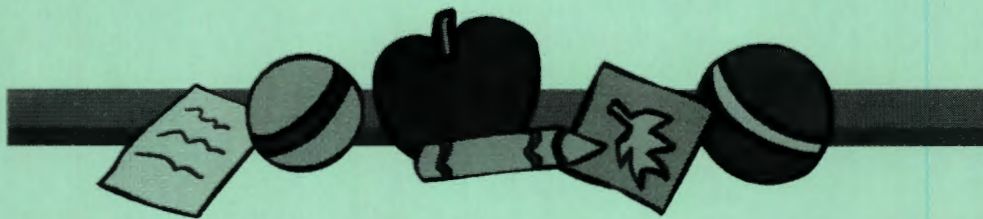


Richmond County Board of Education



Booster Club Handbook



"Children First"

TABLE OF CONTENTS

Introduction	1
Booster Club Policy	2
Principal's Responsibilities	3
Booster Club Operations	4
Bylaws	5
Annual Reporting Requirements	6
Organizational Structure	7
Bank Accounts	8
Surety Bonds	9
Fundraising Activities	9
Raffles	12
Sales Tax	13
Financial Requirements	13
Assistance and Training	16
Forms	17

Exhibits:

Booster Club Organizations Relations

Exhibit 1

Raffle License Procedures

Exhibit 2

Form W-9

Exhibit 3

Athletic Concessions Policy

Exhibit 4

Introduction

The Richmond County Board of Education recognizes the important and vital roles that booster organizations play in our school system. Accordingly, the County Board of Education wishes to encourage strong relationships and partnerships with these organizations to help enhance the academic and extracurricular programs of our children. In this regard the Richmond County Board of Education Booster Club Handbook was developed in collaboration with booster organizations to provide a framework which outlines policies relative to booster club operations, reporting requirements, and school relations.

In addition, the handbook contains forms that may be used by booster organizations to conduct general business functions such as record keeping, fundraising, etc. The Richmond County Board of Education Booster Club Handbook should serve as a quick and handy reference for booster organizations by providing guidance and clarifications on board policies and procedures.

Booster Club Policy

The Richmond County Board of Education has established a Booster Club Policy as it relates to Student Activities (Booster Club Organizations Relations). A copy of this policy, File JH (cf. LEC), can be found in this handbook (See Exhibit 1). All booster organizations, including but not limited to PTA's, band booster clubs, art booster clubs, special education boosters and other booster clubs are required to adhere to the provisions of the policy. As such, highlights of the booster policy are presented in this handbook, as well as, forms that may be used to facilitate compliance with its contents.

Principal's Responsibilities

The principal (or appropriate department head) shall have overall responsibility to coordinate booster organizations and activities as they relate to or reflect upon the school, and to ensure compliance with all Board policies relating to booster club activities and reporting procedures.

In this regard, the principal (or appropriate department head) may designate an individual certified employee to act as a sponsor to work with any particular booster organization on an activity-by-activity basis. Such designee shall be familiar with and observe all policies of the Board relating to booster organizations. It is the duty of such advisor to coordinate and ensure adherence to Board policy. However, the club will be operated by the boosters.

The principal (or designee) must serve as an exofficio, non-voting member of the executive committee of all booster club organizations and attend meetings regularly. This will help ensure continuity of booster club functions or activities from year-to-year.

The principal must require that the booster organizations operating at the school complete a "Booster Organization Registration Form." The documentation required with the submission of the form includes a copy of the by-laws, current budget, federal tax identification number, a list of the officer's names, addresses, and telephone numbers, and proposed meeting dates. In addition, the principal must maintain a file of all the preceding items in a central location at the school.

The principal (or appropriate department head) must approve all fundraisers and review monthly bank statements, bank reconciliation forms, and monthly and annual financial statements. The principal must also require that the booster organization's books be audited annually and submit a copy of the results of the audit to the Internal Auditor's office at the Richmond County Board of Education on or before August 31 of each year.

In addition, each principal will approve the formation and operation of all booster organizations and reserve the right to disband a booster organization if it is not operating in the best interest of students and the school's instructional and extracurricular programs.

Booster Club Operations

Booster organizations can only receive funds through dues or fundraising activities.

The officers are responsible for recommending fundraising activity programs to its membership. These activities shall, in general, contribute to the educational/extracurricular experience of students and shall add to the school's instructional program or extracurricular philosophies.

All booster organizations shall serve as a support group for the advancement of the school or departmental objectives. Under no circumstances shall booster clubs operate in opposition or careless disregard of Board policies and procedures.

Bylaws

All booster organizations shall have written bylaws, passed by its members, which shall set forth the following in general terms:

- Name of organization
- Purpose of the organization
- Basic policies of the organization
- Membership Dues and Requirements
- Relationship if any the organization holds with any national or state organization
- Officer selection, election procedures and duties
- Procedures for notifying members of meetings
- Schedule of minimum proposed meetings
- Determination letter verifying exempt status, if applicable
- Minimum bonding requirements of \$10,000 for all officers
- Methods of maintaining the financial records of the organization
- Principal or designee is to be exofficio officer of the organization

- Financial Reporting Requirements
- Audit Requirements

In addition, every effort shall be made to coordinate the above criteria with any state or national booster club requirement to avoid duplication and a double burden on Booster Clubs.

Furthermore, a copy of the bylaws shall be kept on file in the principal's office and other designated central office locations.

Annual Reporting Requirements

Each booster organization is required to complete a Booster Organization Registration Form. Names, addresses and phone numbers of each officer and of each proposed meeting date is to be included on the registration form.

The registration form should be reviewed and approved by the school principal and updated by the booster organization during the year if any officers are elected and/or terminated after the beginning of the school year. A copy of a Booster Organization Registration form is included in the Forms Section of this handbook.

Booster club organizations should prepare a budget each year at the beginning of the school year. No fundraising activities can be approved without a budget. The budget shall be submitted to the principal (or designee) and kept on file at the school.

In addition, the financial records and books of each booster organization shall be audited at least annually. For booster organizations whose national or state requirements provide for annual audits, such reports shall be accepted in lieu of a local audit.

The Internal Auditor or the Controller of the Richmond County Board of Education shall have the right, but not the responsibility to conduct audits from time to time.

Copies of audit reports shall be forwarded by each principal to the Internal Auditor for permanent central record keeping by August 31 of each year.

Organizational Structure

Booster clubs may file for incorporation through the Georgia Secretary of State's Office. However, this is not a requirement. If a booster club does decide to incorporate, it can file for tax exempt status, 501(c)(3), with the Internal Revenue Service. Some booster club organizations such as PTA's, PTSA's, and PTO's already have tax exempt status.

If a booster club chooses not to file for tax exempt status, it shall be responsible for adhering to all applicable state and federal regulations concerning non-profit groups.

PTO/PTA/Booster organizations are sales tax exempt only if the organization has filed and received the tax exempt status under 501(c)(3).

Bank Accounts

All booster clubs must establish a bank account with its own distinct tax identification number.

The federal identification number of the Richmond County Board of Education or the Social Security number of an individual officer can not be used as a tax identification number for the booster organization's bank account.

All checks of any booster organization must be signed by at least two officers (generally the president, vice-president, and/or treasurer) of the booster organization. The principal should not be a check signer for any booster organization.

In addition, under no circumstances should booster club monies be commingled with the school's general fund monies. The Richmond County Board of Education and each school shall assume no liability for lost or stolen funds.

Each year when new officers are elected, financial files should be transferred to the new treasurer and signature cards should be updated at the bank.

The bank statement should be mailed to the President for his/her review and submitted to the treasurer for reconciliation each month. Bank account reconciliations should be given to the principal (or designee) and executive officers of the booster club along with the bank statement for review. A copy of a Bank

Reconciliation Form is included in the Forms Section of this handbook.

Each booster organization must request that original canceled checks be returned to them each month with their bank statement, even if a fee is charged. If original canceled checks can not be provided, copies of the canceled checks should be included with the bank statement. In this regard, if possible, copies of both the back and front of the checks should be obtained.

Preferably, bank deposits should be made daily. Balances in checkbooks should be current and "running balances" should be maintained.

Efforts should be made to collect on checks which were returned for non-sufficient funds. In addition, no debit cards or check cards are allowed to be used with your Booster Club/PTO bank account.

Surety Bonds

All officers of booster clubs must be bonded. The amount of the surety bonds obtained may vary between the booster organizations. However, it is recommended that the maximum fundraising level be covered or at a minimum, at least \$10,000 coverage should be obtained for each officer.

Fundraising Activities

It should be noted that no fundraiser should be held for the purpose of raising money for personal gain or for non-school

related activities at school or during school hours. All proceeds obtained from fundraisers should be used for the benefit of the students and the school. Students are not to go door-to-door throughout the community selling items to raise money for school projects.

In addition, all fundraising requests must be submitted to the principal (or appropriate department head) for preapproval. The principal must respond to all fundraising requests within five business days. Furthermore, the principal may only approve fundraisers from the system wide list of approved fundraisers. If a fundraising activity is desired that is not on the aforementioned list, the principal must seek prior approval from the Controller of the Richmond County Board of Education. The approved fundraiser list is maintained on the Controller's website at www.rcboe.org. After opening the preceding website, select the following options in the order indicated Administration, Quality Lead Team, and Controller. This should bring you to the Controller's webpage where you will find the approved fundraiser listing.

The Fundraising Financial Report should be completed by the booster organization for all fundraisers prior to the beginning of any fundraiser. A separate form should be prepared for each fundraiser.

The form requires the principal's signature of pre-approval before a fundraiser can be held. The beginning date (of the fundraiser), estimated ending date, and the purpose of the fundraiser should be listed on the form. An estimate of the projected income and expenses, and the projected profit or loss associated with the event is to be provided. The projected profit percentage is to be calculated, and the contracted rate of return,

which is the profit percentage that the vendor indicates the fundraiser will make on the fundraising event, is to be shown.

At the end of the fundraising event, the Fundraising Financial Report should be completed and turned into the principal. The Fundraising Financial Report reflects the following:

- summarizes the actual income and expenses
- shows the related profit or loss associated with all fundraising events
- calculates the actual profit percentage
- compares actual profit percentage to the vendor's projected rate of return
- allows for brief explanation of a loss

The Fundraiser Financial Report Form should be used for, but not limited to, the collection of revenue for all approved fundraisers. Because the Fundraising Financial Report provides an important analysis of fundraising efforts, the form should be completed for all fundraisers held during the fiscal year. These forms should also be included in the accounting records with supporting documentation and presented for review during the year-end auditing process. A copy of a Fundraising Financial Report Form is included in the Forms Section of this handbook.

In addition, copies of other forms that are very useful for fundraising activities are also included in the Forms Section of this handbook. They include an Events Proceeds Form that can be used to record the revenue generated at a specific event, as well as, reflect the funds issued to make change. Additionally, the Product Sales Reconciliation Worksheet, Coupon/Booklet Reconciliation Form, Fundraiser Completion Report Form, and Silent Auction Bid Sheet are documents that can be used to

analyze fundraisers held and highlight or explain variances from projected results. Furthermore, we encourage all clubs to complete all fundraising activities by the end of April each year. Also, all bills should be paid in full by the end of May each year.

Raffles

Only nonprofit organizations can conduct raffles. In addition, to have a raffle you must also apply for a raffle license. The raffle license is obtained from the Richmond County Sheriff's Office. The official procedures for applying for a raffle license are indicated in this handbook in Exhibit 2. A copy of an application to apply for a raffle license is also reflected in Exhibit 2 for informational purposes only.

The law states that the sheriff can waive the \$100 license fee for a year and allow an organization to have up to three raffles per calendar year (January - December) at no charge. The sheriff's department considers your school, PTO or PTA, and booster clubs as one organization.

Furthermore, please note that a raffle can not last more than 30 days, and students can only sell tickets to people 18 years or older.

At the completion of each raffle a Raffle Report should be completed. These reports should be maintained with the booster organization's financial records and presented to the booster officers, principal, and membership at large for review. A copy of a Raffle Report Form is included in the Forms Section of this handbook.

In addition, if a participant in a raffle receives a prize of \$600 or more a 1099 Form should be issued to the individual. Consequently, the social security number of the person must be obtained. To assist in the accurate collection of this information a Form W-9, as well as instructions for its completion, is included in Exhibit 3 of this handbook.

Sales Tax

PTO/PTA/Booster organizations are sales tax exempt only if the organization has filed and received the tax exempt status from the IRS under 501(c)(3).

FINANCIAL REQUIREMENTS

Budgets

Annual budgets should be prepared and approved by all booster club organizations to identify projected sources of income and proposed expenditures. A copy of a Proposed Budget Worksheet is included in the Forms Section of this handbook.

Cash Receipts

Receipts should be written for all monies collected at the time the funds are received. Pre-numbered receipt books should be purchased to record all cash receipts transactions. It is also recommended that the PTO/PTA/Booster Remittance Report be utilized by booster organization members to help track and

summarize all monies collected and remitted to booster officers. A copy of this form is included in the Forms Section of this handbook.

Any monies that have not been received by year end should be recorded on the Outstanding Accounts Receivable Balances Form. However, great efforts should be made to obtain all funds due to the booster organization prior to the end of the school year.

Cash Disbursements

All disbursements should be properly approved, documented by receipts or invoices, and clearly identify what was purchased and from whom. In addition, an approved Check Request Form should be on file for all disbursements made. A copy of a Check Request Form is included in the Forms Section of this handbook.

If certified checks are utilized, supporting documentation in addition to a copy of the check used to purchase the cashier's check (do not use cash) should be maintained.

Checks should generally be made payable to a company. Checks written to individuals must be endorsed by the individual. Checks should be signed only after they are completely prepared. All checks are to be accounted for including voided checks. The checks which have been voided should be retained for review. Unused checks should be properly controlled and safeguarded.

Invoices should be paid on a timely basis and preferably within the fiscal year. If there is an amount owed to a vendor after the end of the fiscal year, the name of vendor and the amount owed should be listed on the Outstanding Accounts Payable Balances

Form. A copy of the preceding form is included in the Forms Section of this handbook.

Inventory

If perishable goods are sold by the booster club, the vendor should be notified immediately of spoiled and/or damaged goods for replacement or credit. These goods should be accounted for on the fundraiser report. Documented evidence should be made for future reference.

Ledger Sheets

Ledger sheets should be used to record all cash receipts and disbursement transactions. A copy of a ledger sheet is included in the Forms Section of this handbook.

Monthly Financial Reports

Monthly financial reports (Treasurer's Reports), including interim status of fundraisers and bank reconciliations, should be prepared by the treasurer and submitted to the officers and principal. These reports will also be submitted to the membership at large during meetings and included in the official minutes of each meeting. A copy of a Treasurer's Report is included in the Forms Section of this handbook.

Annual Financial Statements

Annual financial reports shall be submitted to the organization's officers, membership at large and to the principal. The annual financial statements should reflect all revenue generated and expenditures incurred during the fiscal year.

Audit Reports

A copy of each booster's organization audit report should be presented to the organization's membership and the Principal. Guidelines and forms relative to conducting the audit, as well as, preparing the annual financial statement are included in the Forms Section of this handbook.

A copy of the audit report should be presented to the booster officers, members at large, and principal. In addition, the Principal should send a copy of the audit report to the Internal Auditor's Office at the Richmond County Board of Education for permanent filing no later than August 31 of each year.

Assistance and Training

If you have any questions relative to the policies and procedures contained in this handbook, please contact the Controller's office at the Richmond County Board of Education.

In addition, annual training sessions on booster club policies and procedures will be conducted by the Controller and Internal Auditor of the Richmond County Board of Education. It is

mandatory that at least two booster club officers attend the annual training sessions.

Forms

The forms on the following pages may be used when necessary to provide supporting documentation for booster organizations. These forms are provided only as guidelines and do not have to be used if the forms you currently use provide the same information.

Please note however that it is the responsibility of the booster club to follow all board policies and guidelines.

The forms listed below are included in this handbook.

- Booster Organization Registration Form
- Bank Reconciliation Form
- Fundraising Financial Report Form
- Event Proceeds Form
- Product Sales Reconciliation Worksheet
- Coupon/Booklet Reconciliation Form
- Fundraiser Completion Report Form
- Silent Auction Bid Sheet
- Raffle Report Form
- Proposed Budget Worksheet
- PTO/PTA/Booster Remittance Report
- Year-End Accounts Receivable Balances Form
- Check Request Form
- Year-End Accounts Payable Balances Form
- Ledger Sheet
- Treasurer's Report Form

**Guidelines and Questions on Conducting an Audit for
Booster Organizations
Financial Statement for Audit Report Form**

BOOSTER ORGANIZATION REGISTRATION FORM
 _____ School Year

The Richmond County Board of Education would like to know about the organizations that are supporting our students. This form will be kept on file at the school site, and may be referred to when considering fund-raisers and other activities.

School Name	_____
Official Name of Booster Organization	_____
Mailing Address	_____ _____
Name of Sport or Activity Represented	_____

Officers:	Name	Mailing Address	Phone
President	_____	_____	_____
Vice-President	_____	_____	_____
Secretary	_____	_____	_____
Treasurer	_____	_____	_____

*The officers listed above are responsible for all reporting requirements for the current year. Please note that if any of the above information changes a new Registration Form must be submitted.

Federal Tax Identification Number: _____
 (*Please attach a copy of IRS notification or a copy of current bank statement showing tax identification number.)

Date that your by-laws were recognized and accepted in a public meeting: _____
 (Please attach a copy of the by-laws of your organization)

Date that your annual budget was approved: _____
 (Please attach a copy of your annual budget)

NOTE: This form, along with attachments required, must be on file with the designated school administrator before any fund-raisers take place.

Attachments required with this registration form:

- _____ 1. Federal Tax ID Number
- _____ 2. By-Laws
- _____ 3. Current Bank Statement
- _____ 4. Annual Budget

For information: Are your officers bonded? _____ Yes _____ No
 Insurance Company _____ Policy Number _____

Has audit report for the previous fiscal year _____ been forwarded to the Internal Auditing Dept?
 _____ Yes _____ No _____ NA

BOOSTER ORGANIZATION REGISTRATION FORM
_____ School Year

Please indicate your booster organization's proposed meeting dates below.

Meeting 1 _____

Meeting 2 _____

Meeting 3 _____

Meeting 4 _____

Meeting 5 _____

Meeting 6 _____

Meeting 7 _____

Meeting 8 _____

Meeting 9 _____

Meeting 11 _____

Meeting 12 _____

I certify that all information is correct to the best of my knowledge, and that requirements have been met.

Officer's Signature _____ Date _____

I certify that all required information has been received.

School Official's Signature _____ Date _____

RICHMOND COUNTY SCHOOL SYSTEM BANK RECONCILIATION

ORGANIZATION NAME: _____
BANK NAME _____

DATE _____
ACCOUNT NUMBER _____

Complete
this Section
to Balance
this
Statement
to your
Transaction
Register

Month	_____	
Bank Balance		Your Transaction
Shown on Statement	\$ _____	Register Balance
Add (+)		
Deposits not shown		Add (+)
on this Statement (if any)	\$ _____	Other credits shown
		on this statement but
		not in transaction
		register.
Total	\$ (+)	

Subtract (-)			Add (+)		
Checks and other items outstanding but on paid on this statement (if any).			interest paid (for		
			use in balancing		
			interest-bearing		
			accounts only).		
			Total	\$ (+)	
			Subtract (-)		
			other debits shown on this statement		
			but not in transaction register.		
			Service Fees		
			(if any)		
			Total	\$(-)	

Balance \$ _____	Balance _____
-------------------------	----------------------

These balances should agree ↑ _____ ↑

Fundraising Financial Report



Booster Organization: _____
 Description (candy, calendars, etc.): _____
 Vendor Name: _____
 Beginning Date (of Fundraiser): _____ Ending Date: _____
 Purpose: _____
 Receipt Numbers: From _____ to _____ From _____ to _____

	<u>Estimated Projection</u> <i>(complete prior to activity)</i>	<u>Actual Amount</u> <i>(complete after activity)</i>
A. Total Income:	_____	_____
B. Total Expenses:	_____	_____
C. Profit or Loss (A - B): *	_____	_____
D. Actual Profit Percentage (C / A):	_____	_____
E. Contracted Rate of Return: **	_____	_____

Principal's Signature of Pre-approval and Date: _____

Please note that all fundraisers must be pre-approved by the Principal.

COMMENTS: _____

*If a loss occurs, please give a brief explanation of the reason why in the comments section above.

**The Contracted Rate of Return is the profit percentage that the vendor indicates you will make on the fundraising event.

Please note that a separate Fundraising Financial Report should be completed for each fundraiser.

Officer's Name and Date

Principal's Signature and Date

Organization Name: _____

Event Proceeds

Date: _____

Function: _____

Coin:

_____ X \$0.01 = \$ _____
_____ X \$0.05 = \$ _____
_____ X \$0.10 = \$ _____
_____ X \$0.25 = \$ _____
_____ X \$0.50 = \$ _____

Total Coins: \$ _____

Currency:

_____ X \$1.00 = \$ _____
_____ X \$2.00 = \$ _____
_____ X \$5.00 = \$ _____
_____ X \$10.00 = \$ _____
_____ X \$20.00 = \$ _____

Total Currency: \$ _____

Checks: \$ _____

Total Cash & Checks: \$ _____

*Less Beg. Cash Box: \$ _____

Net Proceeds: \$ _____

Signature

Signature

*This amount remains in cash box until event is completed.

Event Proceeds

Date: _____

Function: _____

Coin:

_____ X \$0.01 = \$ _____
_____ X \$0.05 = \$ _____
_____ X \$0.10 = \$ _____
_____ X \$0.25 = \$ _____
_____ X \$0.50 = \$ _____

Total Coins: \$ _____

Currency:

_____ X \$1.00 = \$ _____
_____ X \$2.00 = \$ _____
_____ X \$5.00 = \$ _____
_____ X \$10.00 = \$ _____
_____ X \$20.00 = \$ _____

Total Currency: \$ _____

Checks: \$ _____

Total Cash & Checks: \$ _____

*Less Beg. Cash Box: \$ _____

Net Proceeds: \$ _____

Signature

Signature

*This amount remains in cash box until event is completed.

Product Sales Reconciliation Worksheet

Organization Name _____

Date _____

INVENTORY

Beginning Product Inventory (# of Units)

Minus Ending Product Inventory (# of Units)

- _____

Product Sales (# of Units)

Unit Price

X _____

Total Revenue

SALES

Total Receipts

Variance (Total Revenue minus Total Receipts)

Reason for Variance

Signature

Signature

Date

Organization Name _____

Coupon/Booklet Reconciliation

Sales Price per unit _____

Total Coupons/Booklets received from vendor:

Less: Coupons/Booklets returned from students

Less:

Total Coupons/Booklets sold:

Unit Sales Price:

Total Sales:

Total Money Received:

Variance:

Reason for variance:

Signature:

Date:

Fundraiser Completion Report

School _____

Sponsor _____ Organization _____

Fund Raising Activity _____

Date(s) Held _____

Activity Account Reconciliation report data and vendor invoices (attach copies)

1.	Receipts from Sales	\$	
2.	Costs		
	Merchandise Purchases	\$	
	Less: Returning to Vendor		_____
	Total Costs ¹		\$ _____
3.	Gross Profit (or Loss) (Line 1 minus Line 2)		\$ _____

Profit (or Loss) Analysis

4.	Merchandise available for sale ² (____ units @ \$_____ sale price)	\$	
5.	Less: Total Costs (Line 2)		_____
6.	Anticipated Gross Profit (Line 4 minus Line 5)	\$	_____
7.	Less: Actual Gross Profit (or Loss) (Line 3)		_____
8.	Gross Profit Shortfall (Line 6 minus Line 7)	\$	_____
9.	Actual Profit Percentage (Line 3/Line 1)		_____

Comments:

(Indicate any unsold or damaged merchandise not returned to vendor, authorized giveaways, uncollected sales receipts, losses of collected funds or merchandise, etc)

10.	Unsold and damaged merchandise not returned (____ @ \$____)		
11.	Authorized giveaways (____ units @ \$____)		_____
12.	Uncollected sales receipts		_____
13.	Losses of collected funds or merchandise		_____
14.	Other _____		_____
15.	Total	\$	_____
16.	Profit Shortfall unaccounted for (Line 8 minus Line 15)		\$ _____

Prepared by _____ Date _____

Reviewed by _____ Date _____

¹Includes only disbursements related to cost of sales

²The number of units available for sale after returns to vendors, at the unit sales price.

Organization Name _____

Date _____

Raffle Report

Revenue:

of Tickets sold: _____
Cost per ticket: _____
Gross receipts: _____

Receipt # _____

Expenses:

Vendor: _____	Amount: _____	Ck # _____
Vendor: _____	Amount: _____	Ck # _____
Vendor: _____	Amount: _____	Ck # _____
Vendor: _____	Amount: _____	Ck # _____

Total expenses: _____
Profit (Loss): _____

Prizes: Please circle whether prizes were purchased or donated.

Prize: _____	Winner's name: _____
Value: _____	Address: _____
Vendor: _____	_____
(purchase or donated)	

If prize value over \$600.00, winner SS# _____

Prize: _____	Winner's name: _____
Value: _____	Address: _____
Vendor: _____	_____
(purchase or donated)	

If prize value over \$600.00, winner SS# _____

Prize: _____	Winner's name: _____
Value: _____	Address: _____
Vendor: _____	_____
(purchase or donated)	

If prize value over \$600.00, winner SS# _____

**** Recipient of prizes with values of \$600 or more should be issued a 1099 form.**

Proposed Budget Worksheet For Fiscal Year _____

Organization Name _____

Date _____

*Cash Balance Carried Forward From Prior Year: _____

Receipts:	Previous Year Budget	Previous Year Actual	New Proposed Budget
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
Total:	_____	_____	_____
Expenditures:	Previous Year Budget	Previous Year Actual	New Proposed Budget
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
Total:	_____	_____	_____
Net Proceeds From Operation:	_____	_____	_____

*Cash Balance Carried Forward to Next Year: _____

*Cash Balances include checking and all savings accounts.

Year – End Accounts Receivable Balances



Booster Organization: _____ Fiscal Year: _____

This form should be used to list all amounts owed to the booster organization that have not been received at the end of the fiscal year.

Name	Invoice Number	Date of Origination	Outstanding Balance
Total			

Officer's Signature / Date

Principal's Signature/Date

Organization Name _____

CHECK REQUEST FORM

Paid by Check No. _____

Date of Check _____

Date _____

Amount: \$ _____

Pay to: _____

City

State

Zip

Documentation Attached _____

(Original Receipt Required)

Reimbursement for ck# _____

(Attach copy of front and back of check here)

For: _____

Signature: _____

Person Requesting Check

Approval: _____

President

Approval: _____

Treasurer

Attach receipt here:

Year – End Accounts Payable Balances



Booster Organization: _____ Fiscal Year: _____

This form should be used to list all outstanding balances (accounts payable) at the end of the fiscal year.

Name	Invoice Number	Date of Origination	Outstanding Balance
Total			

Officer's Signature / Date

Principal's Signature/Date

TREASURER'S REPORT

Organization Name: _____

Date: _____

Period Covered: _____ to _____

*Beginning Cash Balance _____

Income:

Budget

Actuals

Variance

Total:

Expenditures:

Total:

Net Proceeds from Operation:

*Ending Cash Balance: _____

*Cash balances include checking and all savings accounts.

GUIDELINES AND QUESTIONS ON CONDUCTING AN AUDIT FOR BOOSTER ORGANIZATIONS

7/1/____ - 6/30____

From - To Dates

Cash Receipts

Yes No

- | | | |
|--|-------|-------|
| 1. Are records maintained of all receipt books and other numbered forms used in acknowledging the receipt of cash? | _____ | _____ |
| 2. Are all the copies of voided receipts retained? | _____ | _____ |
| 3. Are issuances of receipt books, listing sheets, and temporary books to individuals and activities identified with the receipts acknowledging initial receipt of the moneys? | _____ | _____ |
| 4. Is cash turned in by individuals traced to the initial receipt? | _____ | _____ |
| 5. Are all cash receipts recorded promptly when received? | _____ | _____ |
| 6. Are cash deposits made promptly? | _____ | _____ |
| 7. Are cash receipts from fund-raising activities turned in promptly? | _____ | _____ |

Cash Disbursements

- | | | |
|---|-------|-------|
| 1. Are cash balances reconciled with bank balances monthly, and are detailed items listed on bank statements recorded on the books? | _____ | _____ |
| 2. Are voided checks retained? | _____ | _____ |
| 3. Are expenditures properly approved? | _____ | _____ |
| 4. Are cash expenditures supported by a vendor's invoice or receipt? | _____ | _____ |
| 5. Are disbursements by check properly signed? | _____ | _____ |
| 6. Are authorized expenditures for which no disbursement has been made reviewed for current status? | _____ | _____ |
| 7. Does the booster organization use unauthorized petty cash funds? | _____ | _____ |

Receipts and Fundraising Activities

- | | | |
|--|-------|-------|
| 1. Are fundraising activities in accordance with those approved by the school district? | _____ | _____ |
| 2. Are all fundraising activities approved by the school principal or a designated representative? | _____ | _____ |
| 3. Are complete minutes of booster organization meetings prepared on a timely basis? | _____ | _____ |
| 4. Do the minutes properly reflect approval of fundraising activities? | _____ | _____ |

**GUIDELINES AND QUESTIONS ON CONDUCTING AN AUDIT
FOR BOOSTER ORGANIZATIONS**

7/1/____ - 6/30____
From - To Dates

Purchases

1. Are items of purchases in accordance with the intentions of the booster organization, and are they reflected in the minutes? _____
2. Are club moneys spent to further the purposes of the school? _____
3. Are contractual obligations properly authorized? _____
4. Are proper controls exercised to prevent expenditures in excess of funds? _____
5. Are timely payments made on all purchases? _____

Financial Statements

1. Are monthly reports (Treasurer's Report) of financial transactions of organization accounts prepared and submitted to the organization president and other appropriate officers, principal and other booster club members? _____
2. Are periodic financial statements of budgeted and actual revenues & expenditures prepared and submitted to appropriate officers? _____
3. Is an annual budget adopted by the executive board? _____

Reconciliations

1. Are banks statements reconciled monthly? _____
2. Are bank account reconciliations reviewed and approved by the President of the booster organization? _____
3. Are reconciliations given to the principal periodically for review? _____

FINANCIAL STATEMENT

For Audit Report

Name of Organization _____

For _____

School

From-To Dates

CASH IN BANK

Cash in Bank July 1st \$ _____

TOTAL CASH \$ _____

RECEIPTS

Fundraisers (please identify and show net profit, and Attach a fundraiser completion report for each Fundraiser). Please attach additional sheets if necessary.

_____ \$ _____
_____ \$ _____
_____ \$ _____
_____ \$ _____
_____ \$ _____
_____ \$ _____

Other Receipts (please identify). Please attach additional sheets if necessary.

Dues and Memberships \$ _____
_____ \$ _____
_____ \$ _____

TOTAL RECEIPTS \$ _____

DISBURSEMENTS (other than for fundraiser's). Please attach additional sheets if necessary.

_____ \$ _____
_____ \$ _____
_____ \$ _____
_____ \$ _____
_____ \$ _____
_____ \$ _____

TOTAL DISBURSEMENTS \$ _____

**TOTAL CASH IN BANK AT BEGINNING OF YEAR+
TOTAL RECEIPTS-TOTAL DISBURSEMENTS=**

TOTAL CASH IN BANK AT END OF YEAR	\$ _____
--	-----------------

FINANCIAL STATEMENT (cont'd)

For Audit Report

Name of Organization _____

Attachments required: **1. Copy of Bank Statement for period ending June 30.**
 2. Copy of Bank Reconciliation for period ending June 30.

President's signature _____ **Date** _____

Treasurer's signature _____ **Date** _____

Date of Audit: _____

We have examined the books of the treasurer of the _____ and find them to be (please choose one of the following to complete the sentence)

- **Correct**
- **Incomplete**
- **Substantially correct with the following adjustments:**

- **Incorrect**

Date Audit Completed: _____

Auditor's Signatures _____

FILE JH (cf. LEC)

STUDENT ACTIVITIES

(BOOSTER CLUB ORGANIZATIONS RELATIONS)

The Board of Education recognizes the important and vital roles played by various booster organizations, including but not limited to PTA's, band booster clubs, athletic booster clubs, academic booster clubs, music booster clubs, art booster clubs, special education boosters and other booster clubs. The County Board of Education wishes to encourage and nourish strong booster organizations. In order to ensure healthy booster organizations and relations, the following general guidelines shall be the policy of the Board of Education:

1. The Principal (or appropriate department head) shall have overall responsibility to coordinate booster organizations and activities as they relate to or reflect upon the school, and to ensure that all Board policies and administrative procedures relating to booster club activities and reporting procedures are complied with.
 - a. In this connection, the Principal (or appropriate department head) shall designate an individual certified employee to act as sponsor or to work with any particular booster organization on an activity to activity basis. Such designee shall be familiar with and observe all policies of the Board relating to booster organizations. It is the duty of such advisor to coordinate and insure adherence to Board policy. The club will be operated by the Boosters. In addition, the principal, or designee, shall serve as an exofficio, non-voting member of all booster organization boards within the school and shall attend such meetings regularly.
2. Each booster organization shall have written bylaws, passed by it, which shall set forth in general terms, the purposes and objects of the organization, the basic policies of the organization, basic membership dues and requirements, the relationship such organization holds with any national state relationship, if any; the number and manner of selecting officers and a board of directors; and the manner and the method of conducting business. A copy of the actual updated by-laws of each booster club shall be delivered by each club to the principal and maintained in a central location in each school. A list of the required components of the by-laws shall be maintained in the Richmond County Board of Education Booster Handbook, Office of the Internal Auditor and Office of the Director of Athletics for the school system.

EVERY EFFORT SHALL BE MADE TO COORDINATE THIS POLICY WITH ANY STATE OR NATIONAL BOOSTER CLUB REQUIREMENT TO AVOID DUPLICATION AND A DOUBLE BURDEN ON BOOSTER CLUBS.

FILE JH (cf. LEC)

3. Each booster organization shall, at least annually, but no later than the beginning of each school year, notify the principal of the school (or the appropriate department head) of the name, addresses and phone number of each officer and of each proposed meeting date.
4. Each booster organization will be generally allowed to have fund raising activities in the following categories: school pictures; concessions (which would include the selling of booster ribbons and programs, etc.); social/dances; and book fairs. However, even though these general categories are recognized by the Board, the principal of each school or his designee shall decide which, if any, of these activities the booster organization may engage in. To the extent feasible, the principal will give approval to minimize conflicts between various booster organizations and also coordinate their desired activities with activities which the school conducts for its general fund.

In addition, booster organizations can have adult fund raisers away from the school during non-school time.

In any event, no fund raising activities in these general descriptions will be allowed without the prior permission of the principal (or appropriate department head). The principal or his designee shall respond to each request within 5 business days. The approval the principal can give is for activities or fundraisers recognized as allowable and legitimate fundraisers or activities on the system wide approved list. If an activity or fundraiser is not on the approved list, then the principal shall submit that request for prior approval to the Controller of the School District.

5. Students who are members or beneficiaries of the booster organizations, may be allowed to sell such school booster ribbons, banners and other similar matters before school, after school, during lunch and at school activities, provided that such efforts are within the general categories allowed and have received prior appropriate approval. No food items are to be sold during school hours.
6. Each booster organization shall maintain a separate checking account from the school's general fund. At no time shall there be any co-mingling of funds with booster organization funds and the general school funds. All checks of any booster organization must be signed by at least two members of the booster organization.
7. The officers of each booster organization must annually apply for and be bonded in an amount as determined and contained in the administrative procedures, all at club expense.

FILE JH (cf. LEC)

8. It shall be the responsibility of each booster organization to apply for and maintain its own tax identification number. The School District's tax identification number shall not be utilized by a booster organization, nor shall an individual social security number or tax identification number be used as the tax identification number for the organization.
9. It shall be mandatory that at least one officer of each booster organization receive annual training to be conducted by Richmond County Board of Education officials relative to the policies and procedures to be followed by each booster organization including, but not limited to, the proper process of budgeting, bank reconciliation, purchase requests, financial reports and financial audit requirements.

As an accommodation, the School District will provide forms as guidelines, but it shall be the responsibility of the organization to ensure it follows and completes all policies, procedures and guidelines in a timely manner.

10. The president of each booster club shall prepare or cause to be prepared by a designated officer, an annual budget and annual financial report to be distributed to the school principal and to each member of the executive or governing committee of the booster organization on the dates set forth in the administrative procedures. There shall be a complete financial report given to the membership at large of the booster organization at least annually, at an annual business meeting; or if none, then by mailing a copy to each current member as required.
11. The financial records and books of each booster organization shall be audited at least annually. A form to facilitate the timely completion of audits is contained in the system wide booster club handbook. The internal auditor or the controller of the Richmond County Board of Education shall have the right, but not the responsibility to conduct audits from time to time; provided that for those organizations whose national or state requirements provide for annual audits, such reports shall be accepted in lieu of a local audit. However, copies of all such reports shall be forwarded by each school to the internal auditor for permanent central record keeping.

No fundraising activities can be undertaken by a booster organization until such time as a budget has been prepared and approved by the principal and kept on file with the school.

The annual budget and annual financial report must also be on file in the school principal's office before any booster or fundraising activity can ensue for the upcoming school year.

FILE JH (cf. LEC)

12. No tax funds are to be used by any booster organization without prior board approval and then only to the extent allowed by law. The funds used by the booster organization shall come through appropriate fund raising activities or dues in accordance with this policy.
13. Because each booster organization raises its own funds, no principal shall have the right to take funds from one booster club and apply those funds to another booster organization or school project or for educational purposes. Before there can be any transfer of booster organization funds to different clubs or for separate purposes or for general school purposes, the appropriate governing board of the booster club must consent to it. Further, the booster organization is responsible only for bills it incurs or votes to incur.
14. The Richmond County Board of Education and each school shall assume no liability for lost or stolen funds. Each booster, parent or other support organization shall follow all requirements of the District's financial policies and procedures and generally accepted financial practices.
15. Any proposed exceptions to this policy shall be submitted to the Central Office where the Superintendent or his designee shall make such exceptions. Such exceptions shall be given sparingly, only for good cause and in writing. Any appeal of the decision of the Central Office shall be to the Board of Education.

Adopted: May, 1989

Revised February 9, 2006



AUGUSTA LICENSE & INSPECTION DEPARTMENT

ROBERT H. SHERMAN, III
DIRECTOR
1815 MARVIN GRIFFIN RD
P.O. BOX 6399
AUGUSTA, GEORGIA 30906

(706) 796-6050 FAX 796-5037
BUILDING PERMITS: 796-5050
BUSINESS LICENSE: 796-5053
ALCOHOL LICENSE: 796-5038
CODE ENFORCEMENT: 796-5049

RAFFLE LICENSE PROCEDURE

(NON-PROFIT ORGANIZATIONS ONLY)

1. APPLICATION WILL BE COMPLETED IN THE LICENSE & INSPECTION DEPARTMENT.
2. THE COMPLETED APPLICATION WITH ANY REQUIRED DOCUMENTATION WILL BE FORWARDED TO THE SHERIFF DEPARTMENT. THE SHERIFF MUST APPROVE THE APPLICATION. THE APPLICATION WILL BE RETURNED TO THE LICENSE & INSPECTION DEPARTMENT.
3. WHEN THE LICENSE & INSPECTION DEPARTMENT RECEIVES THE APPROVED APPLICATION THE LICENSE WILL BE SOLD. THE FEE IS \$100.00 ANNUALLY AS SET BY STATE LAW.
4. EFFECTIVE SEPTEMBER 25, LICENSES WILL BE REQUIRED FOR A NON-PROFIT ORGANIZATION TO HOLD A RAFFLE IN RICHMOND COUNTY.
5. A) DATE TICKET SALES BEGIN
B) DATE OF RAFFLE

ATTACHMENTS:

- 1) A DETERMINATION LETTER FROM THE INTERNAL REVENUE SERVICE CERTIFYING THAT THE APPLICANT IS AN ORGANIZATION EXEMPT UNDER FEDERAL TAX LAW.
- 2) A DETERMINATION LETTER FROM THE GEORGIA DEPARTMENT OF REVENUE CERTIFYING THAT THE APPLICANT IS EXEMPT UNDER THE TAX LAWS OF THIS STATE.

RICHMOND COUNTY LICENSE DEPT.
 P O BOX 6399
 AUGUSTA, GA 30916-6399
 FAX # 706-796-5037

APPLICATION TO OPERATE A RAFFLE
 COUNTY OF RICHMOND, BUSINESS TAX DIVISION

****Do not make a copy of this form. This form should be completed at the License and Inspection Office.****

CALENDAR YEAR 2000

REPORT CHANGE IN LOCATION/MAILING ADDRESS PROMPTLY TO BUSINESS TAX DIVISION

PLEASE TYPE OR PRINT WITH BALL POINT PEN.

FOR BUSINESS LICENSE OFFICE USE ONLY			INTERVIEWED BY:
ACCOUNT NO.	FEE	SIC NO.	APPROVED BY:

COMPLETE ALL SPACES AS THEY RELATE TO COUNTY ACTIVITY			MONTH	DAY	YEAR	DATE ORGANIZATION CAME INTO EXISTENCE.		
CIRCLE ONE	RENEWAL	NEW	DATE		20	MONTH	DAY	YEAR
	AMENDED	FINAL			20			
ORGANIZATION NAME:		ADDRESS:			CITY, STATE		ZIP CODE	
MAILING INFORMATION NAME		MAILING ADDRESS STREET OR P.O. BOX			CITY, STATE		ZIP CODE	
APPLICANT	NAME		STREET (DO NOT USE P.O. BOX)		CITY, STATE		ZIP CODE	
IF A CORPORATON	PRINCIPAL OFFICE, CORPORATE NAME		STREET OR P.O. BOX		CITY, STATE		ZIP CODE	
OFFICER, AGENT OR ATTORNEY FOR SERVICE OF BUSINESS AFFAIRS IN COUNTY	NAME		STREET		CITY, STATE		ZIP CODE	
OFFICER TITLE	NAME		STREET		CITY, STATE		ZIP CODE	
	SSN							
OFFICER TITLE	NAME		STREET		CITY, STATE		ZIP CODE	
	SSN							
OFFICER TITLE	NAME		STREET		CITY, STATE		ZIP CODE	
	SSN							
OFFICER TITLE	NAME		STREET		CITY, STATE		ZIP CODE	
	SSN							

CERTIFICATION: THE INFORMATION HEREIN IS REQUIRED TO COMPLY WITH STATE LAW 16-12-22.1

I, _____ (TITLE) _____ OF THE ORAGNIZATION LISTED ABOVE DO HERBY APPLY FOR A LICENSE TO OPERATE A RAFFLE

TELEPHONE (BUS) () _____ (RES) () _____

STATE ID NUMBER: _____ FEDERAL ID NUMBER: _____

DATE TICKET SALES BEGIN _____ TO _____
 DATE OF RAFFLE _____ TO _____

I THE UNDERSIGNED, CERTIFY THAT I AM THE PERSON DULY AUTHORIZED BY THE ORGANIZATION HERE IN. TO FILE THIS APPLICATION AND THAT THE INFORMAITON IS TRUE, CORRECT AND COMPLETE.

APPLICANT SIGNATURE _____

SHERIFF OF RICHMOND COUNTY: _____

CIRCLE ONE: APPROVED DIS-APPROVED FEE WAIVED

Request for Taxpayer Identification Number and Certification

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

Print or type
See Specific instructions on page 2.

Name (as shown on your income tax return)	
Business name, if different from above	
Check appropriate box: <input type="checkbox"/> Individual/Sole proprietor <input type="checkbox"/> Corporation <input type="checkbox"/> Partnership <input type="checkbox"/> Other ▶ <input type="checkbox"/> Exempt from backup withholding	
Address (number, street, and apt. or suite no.)	Requester's name and address (optional)
City, state, and ZIP code	
List account number(s) here (optional)	

Part I Taxpayer Identification Number (TIN)

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

Social security number								
or								
Employer identification number								

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

Part II Certification

Under penalties of perjury, I certify that:

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

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

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

Purpose of Form

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

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

1. Certify that the TIN you are giving is correct (or you are waiting for a number to be issued),
2. Certify that you are not subject to backup withholding, or
3. Claim exemption from backup withholding if you are a U.S. exempt payee.

In 3 above, if applicable, you are also certifying that as a U.S. person, your allocable share of any partnership income from a U.S. trade or business is not subject to the withholding tax on foreign partners' share of effectively connected income.

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

For federal tax purposes, you are considered a person if you are:

- An individual who is a citizen or resident of the United States,
- A partnership, corporation, company, or association created or organized in the United States or under the laws of the United States, or
- Any estate (other than a foreign estate) or trust. See Regulations sections 301.7701-6(a) and 7(a) for additional information.

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

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

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

• The U.S. grantor or other owner of a grantor trust and not the trust, and

• The U.S. trust (other than a grantor trust) and not the beneficiaries of the trust.

Foreign person. If you are a foreign person, do not use Form W-9. Instead, use the appropriate Form W-8 (see Publication 515, *Withholding of Tax on Nonresident Aliens and Foreign Entities*).

Nonresident alien who becomes a resident alien.

Generally, only a nonresident alien individual may use the terms of a tax treaty to reduce or eliminate U.S. tax on certain types of income. However, most tax treaties contain a provision known as a "saving clause." Exceptions specified in the saving clause may permit an exemption from tax to continue for certain types of income even after the recipient has otherwise become a U.S. resident alien for tax purposes.

If you are a U.S. resident alien who is relying on an exception contained in the saving clause of a tax treaty to claim an exemption from U.S. tax on certain types of income, you must attach a statement to Form W-9 that specifies the following five items:

1. The treaty country. Generally, this must be the same treaty under which you claimed exemption from tax as a nonresident alien.
2. The treaty article addressing the income.
3. The article number (or location) in the tax treaty that contains the saving clause and its exceptions.
4. The type and amount of income that qualifies for the exemption from tax.
5. Sufficient facts to justify the exemption from tax under the terms of the treaty article.

Example. Article 20 of the U.S.-China income tax treaty allows an exemption from tax for scholarship income received by a Chinese student temporarily present in the United States. Under U.S. law, this student will become a resident alien for tax purposes if his or her stay in the United States exceeds 5 calendar years. However, paragraph 2 of the first Protocol to the U.S.-China treaty (dated April 30, 1984) allows the provisions of Article 20 to continue to apply even after the Chinese student becomes a resident alien of the United States. A Chinese student who qualifies for this exception (under paragraph 2 of the first protocol) and is relying on this exception to claim an exemption from tax on his or her scholarship or fellowship income would attach to Form W-9 a statement that includes the information described above to support that exemption.

If you are a nonresident alien or a foreign entity not subject to backup withholding, give the requester the appropriate completed Form W-8.

What is backup withholding? Persons making certain payments to you must under certain conditions withhold and pay to the IRS 28% of such payments (after December 31, 2002). This is called "backup withholding." Payments that may be subject to backup withholding include interest, dividends, broker and barter exchange transactions, rents, royalties, nonemployee pay, and certain payments from fishing boat operators. Real estate transactions are not subject to backup withholding.

You will not be subject to backup withholding on payments you receive if you give the requester your correct TIN, make the proper certifications, and report all your taxable interest and dividends on your tax return.

Payments you receive will be subject to backup withholding if:

1. You do not furnish your TIN to the requester,
2. You do not certify your TIN when required (see the Part II instructions on page 4 for details),

3. The IRS tells the requester that you furnished an incorrect TIN,

4. The IRS tells you that you are subject to backup withholding because you did not report all your interest and dividends on your tax return (for reportable interest and dividends only), or

5. You do not certify to the requester that you are not subject to backup withholding under 4 above (for reportable interest and dividend accounts opened after 1983 only).

Certain payees and payments are exempt from backup withholding. See the instructions below and the separate Instructions for the Requester of Form W-9.

Also see *Special rules regarding partnerships* on page 1.

Penalties

Failure to furnish TIN. If you fail to furnish your correct TIN to a requester, you are subject to a penalty of \$50 for each such failure unless your failure is due to reasonable cause and not to willful neglect.

Civil penalty for false information with respect to withholding. If you make a false statement with no reasonable basis that results in no backup withholding, you are subject to a \$500 penalty.

Criminal penalty for falsifying information. Willfully falsifying certifications or affirmations may subject you to criminal penalties including fines and/or imprisonment.

Misuse of TINs. If the requester discloses or uses TINs in violation of federal law, the requester may be subject to civil and criminal penalties.

Specific Instructions

Name

If you are an individual, you must generally enter the name shown on your income tax return. However, if you have changed your last name, for instance, due to marriage without informing the Social Security Administration of the name change, enter your first name, the last name shown on your social security card, and your new last name.

If the account is in joint names, list first, and then circle, the name of the person or entity whose number you entered in Part I of the form.

Sole proprietor. Enter your individual name as shown on your income tax return on the "Name" line. You may enter your business, trade, or "doing business as (DBA)" name on the "Business name" line.

Limited liability company (LLC). If you are a single-member LLC (including a foreign LLC with a domestic owner) that is disregarded as an entity separate from its owner under Treasury regulations section 301.7701-3, enter the owner's name on the "Name" line. Enter the LLC's name on the "Business name" line. Check the appropriate box for your filing status (sole proprietor, corporation, etc.), then check the box for "Other" and enter "LLC" in the space provided.

Other entities. Enter your business name as shown on required federal tax documents on the "Name" line. This name should match the name shown on the charter or other legal document creating the entity. You may enter any business, trade, or DBA name on the "Business name" line.

Note. You are requested to check the appropriate box for your status (individual/sole proprietor, corporation, etc.).

Exempt From Backup Withholding

If you are exempt, enter your name as described above and check the appropriate box for your status, then check the "Exempt from backup withholding" box in the line following the business name, sign and date the form.

Generally, individuals (including sole proprietors) are not exempt from backup withholding. Corporations are exempt from backup withholding for certain payments, such as interest and dividends.

Note. If you are exempt from backup withholding, you should still complete this form to avoid possible erroneous backup withholding.

Exempt payees. Backup withholding is not required on any payments made to the following payees:

1. An organization exempt from tax under section 501(a), any IRA, or a custodial account under section 403(b)(7) if the account satisfies the requirements of section 401(f)(2),
2. The United States or any of its agencies or instrumentalities,
3. A state, the District of Columbia, a possession of the United States, or any of their political subdivisions or instrumentalities,
4. A foreign government or any of its political subdivisions, agencies, or instrumentalities, or
5. An international organization or any of its agencies or instrumentalities.

Other payees that may be exempt from backup withholding include:

6. A corporation,
7. A foreign central bank of issue,
8. A dealer in securities or commodities required to register in the United States, the District of Columbia, or a possession of the United States,
9. A futures commission merchant registered with the Commodity Futures Trading Commission,
10. A real estate investment trust,
11. An entity registered at all times during the tax year under the Investment Company Act of 1940,
12. A common trust fund operated by a bank under section 584(a),
13. A financial institution,
14. A middleman known in the investment community as a nominee or custodian, or
15. A trust exempt from tax under section 664 or described in section 4947.

The chart below shows types of payments that may be exempt from backup withholding. The chart applies to the exempt recipients listed above, 1 through 15.

IF the payment is for . . .	THEN the payment is exempt for . . .
Interest and dividend payments	All exempt recipients except for 9
Broker transactions	Exempt recipients 1 through 13. Also, a person registered under the Investment Advisers Act of 1940 who regularly acts as a broker
Barter exchange transactions and patronage dividends	Exempt recipients 1 through 5
Payments over \$600 required to be reported and direct sales over \$5,000 ¹	Generally, exempt recipients 1 through 7

¹ See Form 1099-MISC, Miscellaneous Income, and its instructions.

² However, the following payments made to a corporation (including gross proceeds paid to an attorney under section 6045(f), even if the attorney is a corporation) and reportable on Form 1099-MISC are not exempt from backup withholding: medical and health care payments, attorneys' fees; and payments for services paid by a federal executive agency.

Part I. Taxpayer Identification Number (TIN)

Enter your TIN in the appropriate box. If you are a resident alien and you do not have and are not eligible to get an SSN, your TIN is your IRS individual taxpayer identification number (ITIN). Enter it in the social security number box. If you do not have an ITIN, see *How to get a TIN* below.

If you are a sole proprietor and you have an EIN, you may enter either your SSN or EIN. However, the IRS prefers that you use your SSN.

If you are a single-owner LLC that is disregarded as an entity separate from its owner (see *Limited liability company (LLC)* on page 2), enter your SSN (or EIN, if you have one). If the LLC is a corporation, partnership, etc., enter the entity's EIN.

Note. See the chart on page 4 for further clarification of name and TIN combinations.

How to get a TIN. If you do not have a TIN, apply for one immediately. To apply for an SSN, get Form SS-5, Application for a Social Security Card, from your local Social Security Administration office or get this form online at www.socialsecurity.gov. You may also get this form by calling 1-800-772-1213. Use Form W-7, Application for IRS Individual Taxpayer Identification Number, to apply for an ITIN, or Form SS-4, Application for Employer Identification Number, to apply for an EIN. You can apply for an EIN online by accessing the IRS website at www.irs.gov/businesses and clicking on Employer ID Numbers under Related Topics. You can get Forms W-7 and SS-4 from the IRS by visiting www.irs.gov or by calling 1-800-TAX-FORM (1-800-829-3676).

If you are asked to complete Form W-9 but do not have a TIN, write "Applied For" in the space for the TIN, sign and date the form, and give it to the requester. For interest and dividend payments, and certain payments made with respect to readily tradable instruments, generally you will have 60 days to get a TIN and give it to the requester before you are subject to backup withholding on payments. The 60-day rule does not apply to other types of payments. You will be subject to backup withholding on all such payments until you provide your TIN to the requester.

Note. Writing "Applied For" means that you have already applied for a TIN or that you intend to apply for one soon.

Caution: A disregarded domestic entity that has a foreign owner must use the appropriate Form W-8.

Part II. Certification

To establish to the withholding agent that you are a U.S. person, or resident alien, sign Form W-9. You may be requested to sign by the withholding agent even if items 1, 4, and 5 below indicate otherwise.

For a joint account, only the person whose TIN is shown in Part I should sign (when required). Exempt recipients, see *Exempt From Backup Withholding* on page 2.

Signature requirements. Complete the certification as indicated in 1 through 5 below.

1. Interest, dividend, and barter exchange accounts opened before 1984 and broker accounts considered active during 1983. You must give your correct TIN, but you do not have to sign the certification.

2. Interest, dividend, broker, and barter exchange accounts opened after 1983 and broker accounts considered inactive during 1983. You must sign the certification or backup withholding will apply. If you are subject to backup withholding and you are merely providing your correct TIN to the requester, you must cross out item 2 in the certification before signing the form.

3. Real estate transactions. You must sign the certification. You may cross out item 2 of the certification.

4. Other payments. You must give your correct TIN, but you do not have to sign the certification unless you have been notified that you have previously given an incorrect TIN. "Other payments" include payments made in the course of the requester's trade or business for rents, royalties, goods (other than bills for merchandise), medical and health care services (including payments to corporations), payments to a nonemployee for services, payments to certain fishing boat crew members and fishermen, and gross proceeds paid to attorneys (including payments to corporations).

5. Mortgage interest paid by you, acquisition or abandonment of secured property, cancellation of debt, qualified tuition program payments (under section 529), IRA, Coverdell ESA, Archer MSA or HSA contributions or distributions, and pension distributions. You must give your correct TIN, but you do not have to sign the certification.

What Name and Number To Give the Requester

For this type of account:	Give name and SSN of:
1. Individual	The individual
2. Two or more individuals (joint account)	The actual owner of the account or, if combined funds, the first individual on the account ¹
3. Custodian account of a minor (Uniform Gift to Minors Act)	The minor ²
4. a. The usual revocable savings trust (grantor is also trustee)	The grantor-trustee ¹
b. So-called trust account that is not a legal or valid trust under state law	The actual owner ¹
5. Sole proprietorship or single-owner LLC	The owner ³
For this type of account:	Give name and EIN of:
6. Sole proprietorship or single-owner LLC	The owner ³
7. A valid trust, estate, or pension trust	Legal entity ⁴
8. Corporate or LLC electing corporate status on Form 8832	The corporation
9. Association, club, religious, charitable, educational, or other tax-exempt organization	The organization
10. Partnership or multi-member LLC	The partnership
11. A broker or registered nominee	The broker or nominee
12. Account with the Department of Agriculture in the name of a public entity (such as a state or local government, school district, or prison) that receives agricultural program payments	The public entity

¹List first and circle the name of the person whose number you furnish. If only one person on a joint account has an SSN, that person's number must be furnished.

²Circle the minor's name and furnish the minor's SSN.

³You must show your individual name and you may also enter your business or "DBA" name on the second name line. You may use either your SSN or EIN (if you have one). If you are a sole proprietor, IRS encourages you to use your SSN.

⁴List first and circle the name of the legal trust, estate, or pension trust. (Do not furnish the TIN of the personal representative or trustee unless the legal entity itself is not designated in the account title.) Also see *Special rules regarding partnerships* on page 1.

Note. If no name is circled when more than one name is listed, the number will be considered to be that of the first name listed.

Privacy Act Notice

Section 6109 of the Internal Revenue Code requires you to provide your correct TIN to persons who must file information returns with the IRS to report interest, dividends, and certain other income paid to you, mortgage interest you paid, the acquisition or abandonment of secured property, cancellation of debt, or contributions you made to an IRA, or Archer MSA or HSA. The IRS uses the numbers for identification purposes and to help verify the accuracy of your tax return. The IRS may also provide this information to the Department of Justice for civil and criminal litigation, and to cities, states, the District of Columbia, and U.S. possessions to carry out their tax laws. We may also disclose this information to other countries under a tax treaty, to federal and state agencies to enforce federal nontax criminal laws, or to federal law enforcement and intelligence agencies to combat terrorism.

You must provide your TIN whether or not you are required to file a tax return. Payers must generally withhold 28% of taxable interest, dividend, and certain other payments to a payee who does not give a TIN to a payer. Certain penalties may also apply.

**STUDENT ACTIVITIES
(BOOSTER CLUB ORGANIZATION RELATIONS)**

CONCESSIONS POLICY

Subject to the requirements of policy JH and subject to any audit, accounting or Board rule governing the handling and supervision of finances, all concessions operated at school athletic events shall be supervised by the Principal of the school. However, the Principal shall offer to booster and school club organizations the right to operate the concessions generated by athletic events using the following priority:

- a). The athletic booster club of the school;
- b). Other school related, non-athletic booster organizations (example: band or chorus boosters).

If the athletic booster club is awarded the contract to operate the athletic concessions for the school, all profits made from the operation of the concessions shall be used by the athletic booster club to further athletic programs, events and activities of the school.

If a non-athletic booster club of the school is awarded the contract to operate the concessions, one-half (1/2) of the profits from the operations of the concessions shall be turned over to the athletic boosters club for the purposes stated above. The remaining one-half (1/2) of the profits shall be turned over to the particular booster club to be used to operate their clubs, programs, events and activities.

Nothing in this policy shall exempt any club or school official from following all appropriate accounting and audit procedures established by the school district.

ATHLETIC CONCESSION REPORT

School's Name: _____

Club/Organization's Name :(Responsible for concessions) _____

Date of event: _____

Purpose of type of event: _____

A. List total of cash on hand:

\$

B. List total income:

\$

C. Total of A and B:

\$

D. List total of expenditures:

\$

E. List total +profit / -loss:

\$

Comments:

- If a loss occurs, please give a brief explanation in the comments section above.
- A separate Athletic Concessions Report should be completed for each event/game.

Sponsor's signature / Date

Principal's signature / Date

