



# Booster Club Handbook



**"Children First"**

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## **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 ex-officio, 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
- 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 ex-officio 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 Chief Financial Officer (CFO) 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 PTAs, PTSAs, and PTOs 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 cannot be used as a tax identification number for the booster organizations 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 cannot 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 Chief Financial Officer (CFO) of the Richmond County Board of Education. The approved fundraiser list is maintained on the Chief Financial Officer's webpage at [www.rcboe.org](http://www.rcboe.org). After opening the preceding webpage, select the following options in the order indicated Business Resources and Approved Fundraisers.

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 cannot 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). The sales tax exemption is only for items that are purchased for resale.

In addition, donations made to Booster Clubs that have not received the tax exempt status from the IRS under 501(c)(3) are not tax deductible.

## **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, a preapproved Disbursement Request Form should be on file for all disbursements made. A copy of a Disbursement Request Form is included in the Forms Section of this handbook. Please note that the Disbursement Request Form must be used to request preapproval for purchases via a check or debit card.

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 Chief Financial Officer'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 Chief Financial Officer 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

Disbursement 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)

<b>NOTE:</b> 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 \_\_\_\_\_ N/A

**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 10 \_\_\_\_\_

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 \_\_\_\_\_

**ORGANIZATION NAME:**  
**BANK NAME**

**Complete  
this Section  
to Balance  
this  
Statement  
to your  
Transaction  
Register**

\$

\$

**\$ (+)**

**\$**

**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 \_\_\_\_\_

	<b><u>Estimated Projection</u></b> <i>(complete prior to activity)</i>	<b><u>Actual Amount</u></b> <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

Total Revenue

X \_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

### 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 <sup>1</sup>                     |       | \$ _____ |
| 3. | Gross Profit (or Loss) (Line 1 minus Line 2) |       | \$ _____ |

### Profit (or Loss) Analysis

- |    |  |          |
|----|--|----------|
| 4. | Merchandise available for sale <sup>2</sup> (____ 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 \_\_\_\_\_

<sup>1</sup>Includes only disbursements related to cost of sales

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

**Organization Name** \_\_\_\_\_ **Date** \_\_\_\_\_

## Silent Auction Bid Sheet

Item #: \_\_\_\_\_

Date: \_\_\_\_\_

**Item Description:**

Minimum Bid: \$ \_\_\_\_\_

Increment Amount: \$

[illegible]

Circle One  
Paid by: Cash Check Visa Mastercard

Organization Name \_\_\_\_\_

Date \_\_\_\_\_

## Raffle Report

Revenue:

# of Tickets sold: \_\_\_\_\_

Receipt # \_\_\_\_\_

Cost per ticket: \_\_\_\_\_

Gross receipts: \_\_\_\_\_

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: \_\_\_\_\_

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

\*Cash Balance Carried Forward to Next Year: \_\_\_\_\_

\*Cash Balances include checking and all savings accounts.

## PTO/PTA/BOOSTER REMITTANCE REPORT

**Organization Name:** \_\_\_\_\_

Date: \_\_\_\_\_

**Member:** \_\_\_\_\_

[illegible]

## 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 \_\_\_\_\_

## Disbursement Request Form

### PREAPPROVAL

\_\_\_ To make a purchase for which reimbursement is requested.

\_\_\_ To obtain an advance check for which receipts will be remitted.

\_\_\_ To make a payment for expenditures by (please select) Check \_\_\_ or Debit Card \_\_\_

Preapproval is required to purchase goods or services for the reason(s) indicated below. Only disbursements that have been preapproved will be reimbursed. All supporting documentation such as original receipts and invoices must be attached to this form for a reimbursement to be processed.

For Payment to: \_\_\_\_\_

For an amount not to exceed: \_\_\_\_\_

Reason: \_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

Signature: \_\_\_\_\_ Date: \_\_\_\_\_  
Person making Request

Approval: \_\_\_\_\_ Date: \_\_\_\_\_  
President

Approval: \_\_\_\_\_ Date: \_\_\_\_\_  
Treasurer

### PAYMENT

Date: \_\_\_\_\_

Check # \_\_\_\_\_

If applicable

Amount \$ \_\_\_\_\_

**ALL DOCUMENTATION MUST BE ATTACHED TO THIS FORM**

## 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

## Page Number \_\_\_\_\_

System: Richmond County

[illegible]

## TREASURER'S REPORT

Organization Name: \_\_\_\_\_

Date: \_\_\_\_\_

Period Covered: \_\_\_\_\_ to \_\_\_\_\_

\*Beginning Cash Balance \_\_\_\_\_

Income:

Budget

Actuals

Variance

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
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Total:

\_\_\_\_\_

\_\_\_\_\_

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Expenditures:

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\_\_\_\_\_

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 1<sup>st</sup> \$ \_\_\_\_\_

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=**

<b>TOTAL CASH IN BANK AT END OF YEAR</b>	<b>\$ _____</b>
--	-----------------

## 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) 796-5050 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.



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

CALENDAR YEAR 2000

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

PLEASE TYPE OR PRINT WITH BALL POINT PEN.

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

Exhibit 2  
Page 2 of 2

FOR BUSINESS LICENSE OFFICE USE ONLY										INTERVIEWED BY:
ACCOUNT NO.				FEE				SIC NO.		APPROVED BY:
DATE ORGANIZATION CAME INTO EXISTENCE. MONTH _____ DAY _____ YEAR _____										
CITY, STATE										ZIP CODE
CITY, STATE										ZIP CODE
CITY, STATE										ZIP CODE
CITY, STATE										ZIP CODE
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CERTIFICATION: THE INFORMATION HEREIN IS REQUIRED TO COMPLY WITH STATE LAW 16-12-22.1

I, \_\_\_\_\_ (TITLE)  
OF THE ORGANIZATION LISTED ABOVE DO HEREBY 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 \_\_\_\_\_

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

APPLICANT SIGNATURE \_\_\_\_\_

SHERIFF OF RICHMOND COUNTY: \_\_\_\_\_

CIRCLE ONE: APPROVED DIS-APPROVED FEE WAIVED

Form **W-9**  
(Rev. November 2005)  
Department of the Treasury  
Internal Revenue Service

## Request for Taxpayer Identification Number and Certification

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

Print or type  
See Specific Instructions on page 2.

Name (as shown on your income tax return)

Business name, if different from above

Check appropriate box: ☐ Individual/  
Sole proprietor

☐ Corporation

☐ Partnership

☐ Other ▶

☐ 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.

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

Social security number

			+				+				
--	--	--	---	--	--	--	---	--	--	--	--

or

Employer identification number

	+										
--	---	--	--	--	--	--	--	--	--	--	--

### Part II Certification

Under penalties of perjury, I certify that:

1. The number shown on this form is my correct taxpayer identification number (or I am waiting for a number to be issued to me), and
2. I am not subject to backup withholding because: (a) I am exempt from backup withholding, or (b) I have not been notified by the Internal Revenue Service (IRS) that I am subject to backup withholding as a result of a failure to report all interest or dividends, or (c) the IRS has notified me that I am no longer subject to backup withholding, and
3. I am a U.S. 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 <sup>1</sup>	Generally, exempt recipients 1 through 7 <sup>2</sup>

<sup>1</sup>See Form 1099-MISC, Miscellaneous Income, and its instructions.

<sup>2</sup>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](http://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](http://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](http://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 <sup>1</sup>
3. Custodian account of a minor (Uniform Gift to Minors Act)	The minor <sup>2</sup>
4. a. The usual revocable savings trust (grantor is also trustee)	The grantor-trustee <sup>1</sup>
b. So-called trust account that is not a legal or valid trust under state law	The actual owner <sup>1</sup>
5. Sole proprietorship or single-owner LLC	The owner <sup>3</sup>
For this type of account:	Give name and EIN of:
6. Sole proprietorship or single-owner LLC	The owner <sup>3</sup>
7. A valid trust, estate, or pension trust	Legal entity <sup>4</sup>
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

<sup>1</sup> List 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.

<sup>2</sup> Circle the minor's name and furnish the minor's SSN.

<sup>3</sup> You 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.

<sup>4</sup> List 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:

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- 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

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