

Chandler Unified School District



PARENT SUPPORT ORGANIZATIONS GUIDELINES

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Chandler School Boosters, Inc. Introduction

The Chandler School Boosters, Inc. has been established as a non-profit 501(c)(3) tax exempt organization. The advantages of formal non-profit corporation status include tax deduction for donations made to the organization and limiting personal liability for corporation board members and officers as long as they are acting as reasonable, prudent persons. The organization is exempt from federal taxes as long as revenues are related to charitable and educational purposes for which the organization was established.

Membership of the Chandler School Boosters, Inc. is comprised of parent support organizations (booster groups and PTO's) within the Chandler Unified School District.

Tax-exemption status requires diligent annual information reporting (IRS Form 990), with penalties attached for non-compliance. Cost of preparation of the IRS Form 990 tax return will be shared by all members of the Chandler School Boosters, Inc. on a pro-rata basis. An annual report listing current officers and including financial statements is also required by the Arizona Corporation Commission. The annual fee of \$10 is to be shared by all members of the Chandler School Boosters, Inc.

PARENT SUPPORT ORGANIZATIONS

GUIDELINES FOR OPERATION AND FINANCIAL RESPONSIBILITY

- 1) Parent support organizations must obtain approval and support from school administrator. New parent support organizations must apply for membership in the Chandler School Boosters, Inc. (CSB). Existing members of the CSB must renew annually. Membership forms will be provided by the CSB.
- 2) The parent support organization must develop and adopt bylaws. These bylaws should include provisions for officers and their duties and term of office, electing or changing officers when necessary, amending the bylaws, and following Robert's Rules of Order, as well as other provisions in the Standard Sample Bylaws found elsewhere in this document.
- 3) Officers of the organization should be established as defined in the bylaws (usually: President, Vice President, Secretary, Treasurer; the Vice President is optional.) A Representative and Alternate Representative for the Chandler School Boosters, Inc. must also be selected.
- 4) It is preferable that non-employees serve as officers, but principals, teachers, coaches and classified employees are not precluded from serving as officers. However, principals, teachers, coaches and classified employees may **not** be authorized as signers on any bank accounts. Employees who serve as officers should be cognizant of potential conflict of interest situations and remove themselves from voting on any matter which may be perceived as a conflict of interest.
- 5) The organization must develop an annual budget plan and goals for the organization. Plan activities for the year based on the budget and goals.
- 6) The Treasurer should produce a monthly financial report after the receipt of each bank statement.
 - a) Report should identify all revenue sources during the month and reconcile with the deposits on the bank statement.
 - b) The report should itemize all expenditures paid during the month (including online payment and debit transactions and bank fees/miscellaneous charges), listing by date, check number (if applicable), who it is written to, description of expense, and dollar amount.
 - c) Cash balance on report should be reconciled to cash balance on bank statement. This reconciliation should be reviewed by a non-signatory prior to presentation and approval by the Board.
 - d) Copies of report and bank statement (with account number not showing)) should be made available to all board members monthly and any other members that request or show interest.
 - e) Board members should vote approval of the financial report(s) after being presented at all regular Board meetings. Approval should be noted in the minutes. Similarly, the financial reports should be presented and approved at all regular meetings of the general membership, with approval noted in the minutes. The financial reports should be maintained with the minutes for a minimum of three years.
- 7) Checking accounts should require two signatures on all checks. Monthly bank statements should be mailed to the school address, not an individual's home. Debit cards and online expenses payment services may be used, but it is highly recommended that strong policies be implemented which limit the number of cardholders/users and establish spending limits and expenditure purposes (such as budgeted or pre-approved purchases only).
- 8) To comply with the 2-signature requirement for checks, it is recommended that at least three, preferably four, people be authorized to sign checks. The Treasurer may be an authorized signer, unless the Treasurer is a district employee.
- 9) Money collected through fund-raisers and other organization activities should be accounted for, verified by, and prepared for deposit at the bank by TWO individuals. A duplicate deposit slip should be prepared.
- 10) Minutes of each Board and Membership meeting should be produced, distributed to members, and maintained for at least three years. Copies of the same should be on file in the respective school offices.
- 11) Arizona School Risk Retention Trust insurance policy includes property and liability insurance for parent support organizations while on district property, unless the organization has failed to follow the minimum bylaw requirements, as stated in the Sample Standard Bylaws. Meetings and activities must be approved and co-sponsored by the school administrator. The organization should also be acknowledged by the District Governing Board. Parent groups may also

be covered if approved by District administration to participate in events on non-district property, but please contact the Chief Financial Officer's office at 480-812-7660 to verify coverage in such situations.

Students are not permitted to baby sit for Booster/PTO or any other meetings. Their services are not covered by the District's Insurance policy. Students have not been screened/fingerprinted as regular employees have been.

- 12) The District reserves the right to countermand any decision affecting the District students or property.
- 13) If a parent organization wishes to compensate an employee for services (custodial, security, choreography, etc.), the employee must be paid through the district so that proper payroll deductions are withheld. The parent organization should coordinate with the site administrative assistant regarding reimbursement procedures for the wages and benefits.
- 14) All activities and events, including fund-raisers, also require support from administration. A Fund-Raiser Authorization and Approval Form must be completed. Use of the campus for activities must be pre-approved and coordinated through the school administrator.

When parent support organizations and Student Activity groups are involved in joint fund-raising, the Attorney General has concluded that the proceeds must be allocated proportionately between the two entities, based on effort devoted by each. The principal or designee is responsible for determining that effort and related allocation.

Fund-raising is further addressed in the "Fund-raising in the Chandler Unified School District" section of this document.

- 15) Under no circumstances are keys or security codes to be given to anyone other than District employees. District employees who require access to their facility should contact their administrator, who will make arrangements with Support Services. Contact Robbie Ann Taylor, Support Services at 480- 812-7680. Additional information can be obtained from the Support Services Section of the Administrative Manual.
- 16) When a parent support organization dissolves, any monies should be transferred to appropriate student club.

STANDARD
SAMPLE BYLAWS

ARTICLE I: NAME

Required The name of the organization shall be the (School Name and Activity/Program) Booster Club/Parent Teacher Organization.

ARTICLE II: OBJECTIVES

- Optional** 1. To broaden and enhance program which support high caliber education by supplementing the school's curriculum with diverse educational items that would otherwise be unavailable because of financial constraints.
- Optional** 2. To assist the coach/sponsor/director of (School Name Activity/Program) in creating a vital and productive school experience for each student.
- Optional** 3. To provide a process for ensuring effective communication between parents and coach/sponsor/director of (School Name Activity/Program).
- Optional** 4. To provide a means for actively involving parents and extending the level of participation in planning and implementing school activities that involves students and their families.
- Optional** 5. To collaborate with the community, taking advantage of community resources, which benefit family involvement and student learning.
- Optional** 6. To raise funds and provide volunteers to extend and strengthen the purpose of (School Name Activity/Program).

ARTICLE III: POLICIES

- Required** 1. The organization shall operate under the umbrella of the Chandler School Boosters, Inc., an Arizona non-profit corporation, and adhere to the rules and guidelines for tax-exempt 501(c)3 organizations.
- Optional** 2. The program of this organization shall be supportive and shall be developed through conferences, committees and projects.
- Optional** 3. This organization is an independent organization and shall not seek to direct administrative activities of the program or control its policies, except in an advisory capacity.
- Optional** 4. This organization shall be non-commercial, non-sectarian and non-partisan. The names of any member in their official capacities shall not be used in any connection with a commercial concern or with any partisan interest.
- Required** 5. This organization shall follow the policies and standards of the Chandler Unified School District.
- Required** 6. The District reserves the right to countermand any decision affecting the District children or property
- Required** 7. In case of dissolution of the organization, the assets of the organization shall be deposited to the (School Name Activity/Program) Activity Fund.
- Required** 8. When the Booster Club/PTO and Student Clubs are involved in joint fund-raising, the Attorney General has concluded that the proceeds must be allocated proportionately between the two entities, based on effort devoted by each. The coach/sponsor/director is responsible for determining that effort and related allocation.

ARTICLE IV: MEMBERSHIP

- Optional** 1. Any person interested in the objectives of the organization and willing to uphold its policies and subscribe to its bylaws shall be considered a member.
- Optional** 2. Any parent or legal guardian of a student currently active in the (School Name and Activity/Program) shall be considered a member.
 - a. The bylaws need to clarify what the parents' expectations are.

- Optional** 3. Any coach/sponsor/director of (School Name Activity/Program) shall be considered a member.
- Optional** 4. This organization shall have no monetary dues.
- Optional** 5. The organization will consist of Executive Board Members, Committee Members and members at large.
- Optional** 6. The privilege of holding office, making motions, debating and voting shall be limited to the members of the organization.

ARTICLE V: OFFICERS AND ELECTIONS

- Required** 1. Officers shall be as follows:
 - Required** A. President or Chairperson (elected)
 - Optional** B. Vice President or Vice-Chairperson
 - Required** C. Secretary (elected)
 - Required** D. Treasurer (elected)
 - Optional** E. Others, as desired
- Required** 2. Nomination of officers shall be taken during the April general Booster Club/PTO meeting. Elections and installment of new Board members shall be during the May general Booster Club/PTO meeting.
- Required** 3. Election shall be by ballot.
- Required** 4. Officers shall begin their term(s) following the last Booster Club/PTO meeting of the year.
- Required** 5. Outgoing officers shall transfer books, and bank accounts to the newly elected board upon reconciliation of June bank statement, or upon the discretion of both boards.
- Required** 6. The Executive Board shall fill vacancies by appointment.
- Required** 7. All positions are volunteer positions. Officers are expected to devote time in the day-to-day operations, attend general and Executive Board meetings, participate in Booster Club/PTO fund-raising efforts and sponsored events.
- Required** 8. District employees may hold office.
- Required** 9. Executive Board members shall serve for a term of one year. There shall be no limits on the number of terms a board member may serve.
- Required** 10. Executive Board will meet before every general Booster Club/PTO meeting and set agenda.
- Required** 11. Executive Board will set the Booster Club/PTO budget before the first general Booster Club/PTO meeting.

ARTICLE VI: DUTIES OF OFFICERS (Minimums. Clubs may add additional duties.)

- Required**
1. President
 - A. Attend Booster Club/PTO meetings.
 - B. Chair Booster Club/PTO meetings.
 - C. Enforce all bylaws and policies.
 - D. Assist and coordinate chairpersons, as needed.
 - E. Outline and supervise all Booster Club/PTO fund-raising efforts.
 - F. Set general and Executive Board meeting times.

 2. Secretary(s)
 - A. Attend Booster Club/PTO meetings.
 - B. Attend Executive Board meetings.
 - C. Record and maintain written documentation of all meetings, executive and general. As a minimum, minutes must include a list of all expenses (amount, date expended, description and check number, if applicable) since the last minutes were approved.
 - D. Present a written report of previous Booster Club/PTO meeting minutes.
 - E. Handle correspondence of the organization.

 3. Treasurer(s)
 - A. Attend Booster Club/PTO meetings.
 - B. Attend Executive Board meetings.
 - C. Coordinate and maintain financial records for all Booster Club/PTO sponsored fund-raising activities.
 - D. Maintain all Booster Club/PTO bank accounts, keeping accurate records of all receipts and expenditures.
 - E. Receive all monies of organization, and make deposits into bank account.
 - F. Present a current report of financial status at Booster Club/PTO meetings.
 - G. Prepare a monthly bank reconciliation for all bank accounts, and ensure that reconciliations are reviewed by a non-signatory.

Required [Each Booster Club/PTO must select a Representative and an Alternate Representative for the Chandler School Boosters, Inc. Booster Club/PTO must include provisions in the bylaws for how those persons will be determined. Most organizations select current officers (typically, the President as the Representative and the Treasurer as the Alternate Representative, or vice versa); if so, add to the respective duties above. If members-at-large are to be selected, then identify selection process in Article III, Section 1 instead.]

ARTICLE VII: REVENUE AND EXPENDITURES

- Required** 1. Bank Accounts
- A. PTO shall establish and maintain a checking account for the sole use of receiving and disbursing funds.
 - B. Account shall have at least three signatures, preferably four, on the account. Board members/officers shall be authorized to sign checks, unless the Board member/officer is a District employee.
 - C. Two signatures shall be required on all checks disbursed.
 - D. Bank account shall be reconciled by Treasurer monthly. The reconciliation shall be reviewed by a non-signatory and included in the minutes.
- Required** 2. Expenditures
- A. A budget must be presented at the first general Booster Club/PTO meeting of the school year.
 - B. All expenditures/check requests must have two signatures.
 - C. All expenditures, including online payments and debit card transactions, must be supported by an invoice/receipt.
 - D. Expenditures over \$_____ must be voted on and approved at a general Booster Club/PTO meeting.
 - E. Expenditures under \$_____ may be approved by at least two Executive Board members.
 - F. All expenditures, including online payments and bank fees/charges, must be listed and approved in the minutes. The detail should include:
 - 1) Amount of expenditure.
 - 2) Date of expenditure.
 - 3) Description of goods or services purchased.
 - 4) Check number, if applicable.
- Optional**
- Optional Required**
- Required** 3. Revenues
- A. At least two members of Booster Club/PTO must count and verify all monies received and prepare bank deposits. A duplicate deposit slip must be created.
 - B. Treasurer must make all deposits in a timely manner.
- Required** 4. The following financial statements should be prepared monthly and presented to members for approval at all regular meetings of the general membership. Financial reports for the 12 months ended June 30th must also be presented for approval at a regular meeting of the general membership.
- A. Balance sheet
 - B. Statement of activities showing revenues, expenses and fund balance or net assets
- Required** 5. An annual financial report must be provided to the treasurer of the Chandler School Boosters, Inc. upon request. The format of this report shall be determined by the Chandler School Boosters, Inc. Such information shall be used for consolidated tax return preparation.

ARTICLE VIII: MEETINGS

- Optional** 1. Executive Board Meetings
- A. Executive Board members shall consist of the Booster Club/PTO President or Vice President or Chairperson(s), Vice-President or Vice President or Chairperson(s), Secretary(s), Treasurer and sponsor/coach/director.

- B. Executive Board members shall meet prior to every general Booster Club/PTO meeting, setting agenda.
- C. Special Booster Club/PTO meetings may be called by the Executive Board members.
- D. The budget for the new school year shall be decided upon by the Executive Board members and presented at the first general Booster Club/PTO meeting.
- E. The Board shall approve financial statements at year-end.

- Optional** 2. General Booster Club/PTO Meetings
- A. Regular meetings of the organization shall be held a minimum of two times per school year.
 - B. Regular meetings of the organization should be held monthly, with the first being in August and the last in May (unless otherwise decided upon by the organization or Executive Board members).
 - C. The last meeting of the school year shall have election and installment of new Executive Board members.

ARTICLE IX: COMMITTEES

- Optional** 1. The Executive Board members shall create committees, as deemed necessary, to promote the objectives and carry on the work of the organization.
- Optional** 2. A designated chairperson will be appointed for each committee.
- Optional** 3. Chairperson of each committee shall present a plan of work to the Executive Board for approval.
- Optional** 4. No committee work shall be undertaken without the consent of the Executive Board.
- Optional** 5. All flyers/correspondence of committees must have the approval of President or Vice President or Chairperson(s) before distribution.
- Optional** 6. Since special committees are created for a specific purpose, they are automatically disbanded when their work is done and their final reports are submitted in writing to the Executive Board.

ARTICLE X: PARLIAMENTARY PROCEDURES

- Required** 1. Roberts Rules of Order Revised shall govern this organization in all cases to which they are applicable.

ARTICLE XI: AMENDMENTS

- Required** 1. These bylaws may be amended at any general meeting of the organization by a two-thirds vote of the members present and voting. It is suggested that bylaws be available for review at one general meeting to be voted on at the next general meeting.



Fund-raising in the Chandler Unified School District (CUSD)

Guidelines:

Activities that are done for the purpose of fund-raising must be initiated, sponsored, and recorded by one of the following:

- 1) A Chandler Unified School District (CUSD) **authorized student activity club**. Receipts and expenditures must be recorded in a CUSD Student Activity Club account. Refer to the CUSD Student Activity Manual.
- 2) A CUSD **recognized parent support organization**. Receipts and expenditures must be recorded in a parent organization checking account.

Student activity club Fund-raisers

1. Fund-raisers that are sponsored by a CUSD Student Activity Club must follow CUSD policy JJE (see Appendix) as well as accounting procedures outlines in the CUSD Student Activity Manual.
2. The Fund-raising Authorization and Approval Form must be completed, signed by the club sponsor and approved by both the Principal and Assistant Superintendent for Secondary Education.
3. Fund-raising efforts should not begin until the fund-raiser has been officially approved by the Assistant Superintendent for Secondary Education.

Note: Fund-raising activities by Student Activity clubs that cause District students to go into the community to make sales on a door-to-door basis are strictly prohibited. Students are not allowed to participate in any raffle or gambling-type fund-raiser. (See Raffle and Bingo Policy and Legal Opinion of Bill Sims in the Appendix.)

Parent support organization fund-raisers

1. Fund-raisers coordinated by a parent support organization may involve:
 - a. Parents/boosters only—requires Fund-raising Authorization and Approval Form signed by organization President and site Principal
 - b. Parents/boosters and student body (but not a specific Student Activity club)— requires Fund-raising Authorization and Approval Form signed by organization President and approved by both the Principal and Assistant Superintendent for Secondary Education.
 - c. Parents/boosters and specific Student Activity club—requires Fund-raising Authorization and Approval Form signed by the club sponsor and organization President and approved by both the Principal and Assistant Superintendent for Secondary Education.

Note: When parent support organizations and Student Activity clubs are involved in joint fund-raising, the Attorney General has concluded that the proceeds must be allocated proportionately between the two entities, based on effort devoted by each. The principal or designee is responsible for determining that effort and related allocation. (This allocation is not required when a fund-raiser involves parent support organizations and the student body, but not a specific club.)

If a Student Activity club has not already been established for a particular extracurricular activity/sport, then one must be established according to guidelines provided in the Student Activity Manual. Please contact site administration or the high school bookstore manager for a copy of the Student Activity Manual.

2. Fund-raising efforts involving students should not begin until the fund-raiser has been officially approved by the Principal and Assistant Superintendent for Secondary Education.

Chandler Unified School District

Fund-Raising Authorization and Approval Form

(Copies of this form, with any contracts, written agreements and club meeting minutes attached, should be filed with the School Administrator and the Organization. **All information must be submitted to Site Administration and/or Office of Secondary Ed 14 days prior to fund-raiser.**)

Name of Club/Organization: _____ School: _____
 Contact Person: _____ Phone #: _____
 Position in Organization: _____
 Date of Request: _____ Organization's Meeting Date (of approval): _____

PURPOSE OF FUND-RAISER: _____

FUND-RAISER METHOD & DESCRIPTION (what will be sold, how will it be sold, to whom will solicitations be made, etc.): _____

LOCATION OF FUND-RAISER (specific room, address, event or function, etc.): _____

HOW MANY STUDENTS WILL BE INVOLVED IN THE FUND-RAISER? _____

IF FUND-RAISER IS JOINTLY SPONSORED between parent organization and student club, describe who will perform various fund-raising responsibilities and how will monies be allocated between the parent organization and student club): _____

VENDOR NAME: _____
 START DATE OF FUND-RAISER: _____ END DATE OF FUND-RAISER: _____
 ESTIMATED FUND-RAISER GOAL: _____

DOOR TO DOOR SOLICITATIONS ARE NOT PERMITTED

All fund-raisers must have the approval of the school administrator. Chandler Unified School District activities that are done for the purpose of fund raising must be initiated, sponsored, and recorded by one of the following groups. Fund-raisers that are jointly sponsored must be initialed by both groups. Initial all appropriate:

____ **A. CUSD Authorized Student Club** (*Sponsor's & Club Officer's initials required*).
 ____ We acknowledge that student clubs which sponsor a fund-raiser shall deposit funds and record expenditures in the CUSD student activity account and follow the CUSD Student Activities Manual guidelines.

____ **B. CUSD Recognized Parent Organization** (*Officer's initials required*).
 We acknowledge that parent organizations which sponsor a fund-raiser shall record receipts and expenditures in the parent organization's checking account. (*Joint fund-raisers must have the appropriate initials in A and B. Funds should be deposited into the parent organization's checking account and the student activity account per the allocation described above. See Fund-raiser Guidelines for further guidance.*)

All contracts have been thoroughly reviewed for clear understanding, including minimum charges and consequences of possible unsuccessful fund-raiser, and have been reviewed with the school Principal.

 Club Sponsor/Parent Org. Officer Signature Date Principal's Approval Date
Contracts for Student Club fund-raisers or joint fund-raisers must be attached and approved by Superintendentcy

| | |
|---|---|
| <p>APPROVED</p> <p>_____ Office of Secondary Ed Date</p> | <p>NOT APPROVED</p> <p>_____ Office of Secondary Ed Date</p> |
|---|---|

SAMPLE

**PTO/BOOSTER CLUB
PROPOSED BUDGET YR 20XX-20XY**

| | Current Year Actual | 20XX-20XY (next year) Budget |
|---|---------------------|------------------------------------|
| REVENUES (RECEIPTS) | | |
| Direct Donations | | |
| Fundraiser Income (identify) | | |
| Box Tops | | |
| Candy Bar Sales | | |
| Concessions | | |
| Coupon Cards | | |
| Entertainment Books | | |
| eScrip | | |
| Fall Fundraiser -- Product catalog orders | | |
| Family Nights -- Fall/Winter | | |
| Family Nights -- Spring | | |
| Fifth Grade Activity (Student Donations) | | |
| Fifth Grade T-Shirts | | |
| Restaurant Nights | | |
| Spookygrams | | |
| Spring Fundraiser -- Memory Tile Wall | | |
| T-Shirt Sales | | |
| Total Fundraising Revenue | \$0.00 | \$0.00 |
| Program Service Revenue | | |
| Cheer assessments | | |
| Marching band assessments | | |
| Winterguard assessments | | |
| Total Program Revenue | \$0.00 | \$0.00 |
| Interest Income | | |

TOTAL REVENUES

| | | |
|--|---------------|---------------|
| | \$0.00 | \$0.00 |
|--|---------------|---------------|

(Donations + Fundraising + Program + Interest)

EXPENSES (DISBURSEMENTS)

Fundraising Expenses

- Box Tops
- Candy Bar Sales
- Concessions
- Coupon Cards
- Entertainment Books
- eScrip
- Fall Fundraiser -- Product catalog orders
- Family Nights -- Fall/Winter
- Family Nights -- Spring
- Fifth Grade Activity (Student Donations)
- Fifth Grade T-Shirts
- Restaurant Nights
- Spookygrams
- Spring Fundraiser -- Memory Tile Wall
- T-Shirt Sales

| | | |
|-----------------------------------|---------------|---------------|
| Total Fundraising Expenses | \$0.00 | \$0.00 |
|-----------------------------------|---------------|---------------|

Program Expenses

- Art Day
- Assemblies or Programs
- Band/Marching Band/Winterguard Festival Entry Fees
- Choreography
- Classroom Supplies for Teachers
- DARE Graduation
- Equipment/technology
- Family Nights -- Holiday Event
- Family Nights -- Picnic
- Field Trips/Competition Trips
 - Lodging*
 - Meals*
 - Entrance fees/admission*
 - Transportation-*
buses/airfare
- Fifth Grade Promotion

Fifth Grade T-Shirts

Hospitality

*Kindergarten Tea
Teacher Appreciation
Luncheon
Welcome Back Teacher
Brunch
President & Principal
Luncheon*

Newsletter

Parent Education

Red Ribbon Week

Student Welfare

Tournament Entry Fees

Turn Off TV Week

Uniforms

Walk to School Day

| | | |
|-------------------------------|---------------|---------------|
| Total Program Expenses | \$0.00 | \$0.00 |
|-------------------------------|---------------|---------------|

Operating Expenses

Bank Fees

Bulletin Board Maintenance

Childcare

Copy Paper

Membership -- Printing/Supplies

Miscellaneous -- Officer's Supplies

Officer's Reimbursement (NOT Supplies; i.e. parking, etc.)

Postage

Meeting Supplies

| | | |
|---------------------------------|---------------|---------------|
| Total Operating Expenses | \$0.00 | \$0.00 |
|---------------------------------|---------------|---------------|

Reserve for future planned purchases

Purchase of band equipment truck

Purchase of scoreboard

| | | |
|----------------------|---------------|---------------|
| Total Reserve | \$0.00 | \$0.00 |
|----------------------|---------------|---------------|

TOTAL EXPENSES

| | |
|---------------|---------------|
| \$0.00 | \$0.00 |
|---------------|---------------|

(Fundraising + Program + Operating + Reserve)

REVENUES IN EXCESS OF EXPENSES

| | |
|--|--|
| | |
|--|--|

ASSESSMENT CALCULATION

Total Expenses (from TOTAL EXPENSES above)
 Divided by number of student participants
 Calculated assessment per student

| |
|----------------|
| \$0.00 |
| #DIV/0! |

Amount auto-fills from above
 Enter number of student participants
 Amount automatically calculates

PROJECTED CASH BALANCE CALCULATION

Beginning cash balance 7/1/20xx
 Add: Total revenues for the year (from TOTAL REVENUES above)
 Less: Total expenses for the year (from TOTAL EXPENSES above)
 Projected ending cash balance 6/30/20xy

| |
|---------------|
| \$0.00 |
| \$0.00 |
| <u>\$0.00</u> |

Enter bank balance as of 7/1/20xx
 Amount auto-fills from above
 Amount auto-fills from above
 Amount automatically calculates

APPENDIX



CHANDLER UNIFIED SCHOOL DISTRICT NO. 80

James T. Perry Administration Center • 1525 West Frye Road • Chandler, Arizona 85224
(480) 812-7000 • FAX: (480) 812-7015

“Dedicated to Excellence”

Camille Casteel, Ed.D., Superintendent

| | |
|---------|--------------------------------------|
| Book | CUSD Policies |
| Section | K: School - Community Relations |
| Title | Relations with Booster Organizations |
| Number | KJA |
| Status | Active |
| Legal | |
| Adopted | October 22, 2008 |

Parental and public support for school activities, groups, and curriculum areas are to be recognized and supported by District personnel and students. To a large degree, booster clubs and like organizations can contribute greatly to the overall success of a school program. If at all possible, such clubs should be designed to be supportive of the entire education program, both curricular and extracurricular. In working with such groups, individual school administrators shall be responsible for determining the extent and the nature of parent involvement in the activities and policies of individual school units.

Such booster organizations are not to become involved in the administration or policy development of the school organization.

CROSS REF.:

[JJE - Student Fund-Raising Activities](#)



CHANDLER UNIFIED SCHOOL DISTRICT NO. 80

James T. Perry Administration Center • 1525 West Frye Road • Chandler, Arizona 85224
(480) 812-7000 • FAX: (480) 812-7015

"Dedicated to Excellence"

Camille Casteel, Ed.D., Superintendent

Book CUSD Policies
Section J: Students
Title Student Fund-Raising Activities
Number JJE
Status Active
Legal A.R.S. 15-1121 through 1123
Adopted September 28, 2011
Last Revised October 22, 2008

Fund-raising activities by students on school premises or elsewhere as representatives of the school will be permitted only for the types of fund-raising activities approved by the Governing Board and when connected with specific school activities approved by the Superintendent.

Participation in contests or fund-raising activities shall be governed by the following criteria:

- The aim of the activity shall benefit youth in educational, civic, social, and ethical development.
- The activity shall not be detrimental to the regularly planned instruction.

The proceeds of all fund-raising activities shall be deposited in the Student Activity Fund, and funds from such activities shall be used only as specified in the Uniform System of Financial Records.

CROSS REF.:

[DIC - Financial Reports and Statements](#)

[JJF - Student Activities Funds](#)

RAFFLE & BINGO POLICY

Based upon the legal opinions provided by Bill Sims of Santin, Poli, Ball & Sims, P.L.C. and the opinion of the Arizona Attorney General, the District **greatly discourages** the use of bingos for fund-raising. **Should a school decide to hold a bingo or a raffle event, they must follow the instructions in the legal opinions and throughout this document.**

Additionally:

For Raffles:

1. Adult must organize and administer the events.
2. No student may sell or buy a ticket.
3. The District suggests that a small token such as a pencil, candy bar, etc., be provided with the purchase of each tickets.
4. Financial prizes are prohibited.

For Bingo:

1. Adults must organize and administer the events.
2. It is not permissible to charge or accept donations for cards.
3. Financial prizes are prohibited.

LEGAL OPINION OF BILL SIMS

Santin, Poli, Ball & Sims, P.L.C.

October 30, 2000

To: Mike Desper

From: Bill Sims

Re: District Fund-Raising

You asked me to provide some information regarding what legal fund-raising activities the District and/or a District parent organization could conduct to raise money for athletic programs in the District. I enclose copies of three Arizona Revised Statutes (A.R.S. §13-3301, A.R.S. §13-3302 and A. R. S. §43-1201) and two Arizona Attorney General Opinions relevant to your questions.

A.R.S. §13-3301 defines the terms used in A. R. S. §13-3302, which lists all the legal types of gambling allowed in Arizona and the restrictions. A parent organization would probably qualify as one of the eligible organizations listed in A. R. S. §43-1201, but under the restrictions of that same statute, the organization must have been in existence continuously for five years. I have marked the relevant subsections of A. R. S. §43-1201 to indicate the types of organizations that would qualify.

If the District were to conduct a raffle or other "gambling" type fund-raiser through any entity other than a permitted non-profit organization (in existence for at least five years), there could be criminal sanctions.

Please give me a call if you have any further questions.

WJS:jvr
Enclosures

A.R.S. §13-3301 - Definitions

1. "Amusement gambling" means gambling involving a device, game or contest which is played for entertainment if all of the following apply:
 - a) The player or players actively participate in the game or contest or with the device.
 - b) The outcome is not in the control to any material degree of any person other than the player or players.
 - c) The prizes are not offered as a lure to separate the player or players from their money.
 - d) Any of the following:
 - 1) No benefit is given to the player or players other than an immediate and unrecorded right to replay, which is not exchangeable for value.
 - 2) The gambling is an athletic event and no person other than the player or players derives a profit or chance of a profit from the money paid to gamble by the player or players.
 - 3) The gambling is an intellectual contest or event, the money paid to gamble is part of an established purchase price for a product, no increment has been added to the price in connection with the gambling event and no drawing or lottery is held to determine the winner or winners.
 - 4) Skill and not chance is clearly the predominant factor in the game and the odds of winning the game based upon chance cannot be altered, provided the game complies with any licensing or regulatory requirements by the jurisdiction in which it is operated, no benefit for a single win is given to the player or players other than a merchandise prize which has a wholesale fair market value of less than four dollars or coupons which has a fair market value of less than four dollars and, regardless of the number of wins, no aggregate of coupons may be redeemed for a merchandise prize with a wholesale fair market value of greater than thirty-five dollars.
2. "Crane game" means an amusement machine which is operated by player controlled buttons, control sticks or other means, or a combination of the buttons or controls, which is activated by coin insertion into the machine and where the player attempts to successfully retrieve prizes with a mechanical or electromechanical claw or device by positioning the claw or device over a prize.
3. "Gambling" or "gamble" means one act of risking or giving something of value for the opportunity to obtain a benefit from a game or contest of chance or skill or a future contingent event but does not include bona fide business transactions which are valid under the law of contracts including contracts for the purchase or sale at a future date of securities or commodities, contracts of indemnity or guarantee and life, health or accident insurance. Gambling is conducted "as a business" when it is engaged in with the object of gain, benefit or advantage, direct or indirect, realized or unrealized, but not when incidental to a bona fide social relationship.
4. "Player" means a natural person who participates in gambling.

5. "Regulated gambling" means gambling to which all of the following apply:
- a) It is operated and controlled in accordance with a statute, rule or order of this state or of the United States.
 - b) All federal, state or local taxes, fees and charges in lieu of taxes have been paid by the authorized person or entity on any activity arising out of or in connection with the gambling.
 - c) If conducted by an organization, which is exempt from taxation of income under section 43-1201, the organization's records are open to public inspection.
6. "Social gambling" means gambling which is not conducted as a business and involves players who compete on equal terms with each other in a gamble if all of the following apply:
- a) No player receives or becomes entitled to receive any benefit, directly or indirectly, other than his winnings from the gamble.
 - b) No other person receives, or becomes entitled to receive any benefit, directly or indirectly from the gambling activity including without limitation, benefits of proprietorship, management or unequal advantage or odds in a series of gambles.
 - c) None of the players are below the age of majority.
 - d) Players "compete on equal terms with each other in a gamble" when no player enjoys an advantage over any other player in the gamble under the conditions or rules of the game or contest.

A.R.S. §13-3302 - Exclusions

- A. The following conduct is not unlawful under this chapter:
1. Amusement gambling
 2. Social gambling
 3. Regulated gambling if the gambling is conducted in accordance with the statutes, rules or orders governing the gambling.
 4. Gambling conducted at state, county or district fairs, which complies with the provisions of section 13-3301, paragraph 1, subdivision (d).
- B. An organization which has qualified for an exemption from taxation of income under section 43-1201, paragraph 1, 2, 4, 5, 6, 7, 10 or 11 may conduct a raffle that is subject to the following restrictions:
1. The nonprofit organization shall maintain this status and no member, director, officer, employee or agent of the nonprofit organization may receive any direct or indirect pecuniary benefit other than being able to participate in the raffle on a basis equal to all other participants.
 2. The nonprofit organization has been in existence continuously in this state for a five-year period immediately before conducting the raffle.
 3. No person except a bona fide local member of the sponsoring organization may participate directly or indirectly in the management, sales or operation of the raffle.
- C. A state, county or local historical society designated by this state or a county, city or town to conduct a raffle may conduct the raffle subject to the following conditions:
1. No member, director, officer, employee or agent of the historical society may receive a direct or indirect pecuniary benefit other than being able to participate in the raffle on a basis equal to all other participants.
 2. The historical society must have been in existence continuously in this state for a five-year period immediately before conducting the raffle.
 3. No person except a bona fide local member of the sponsoring historical society may participate directly or indirectly in the management, sales or operation of the raffle.

A.R.S. §13-3311 Amusement gambling intellectual contest or events; registration; filing of rules; sworn statement; public inspection of records.

- A. Before any person conducts an amusement gambling intellectual contest or event pursuant to section 13-3301, paragraph 1, subdivision (d), item (iii), such persons shall register with the attorney general's office. The registration shall include:
1. The name and address of the person conducting the contest or event.
 2. The minimum dollar amount of all prizes to be awarded.
 3. The duration of the event.
 4. The statutory agent or person authorized to accept service of process in Arizona for the person conducting the contest or event.
 5. All rules governing the contest or event, including the rules applicable in case of a tie.
 6. The name and description of the product and the established purchase price for the product.
- B. Within ten days following the award of all prizes in connection with an amusement gambling intellectual contest or event, the person conducting the contest or event shall file with the attorney general's office the names and addresses of all persons who have won prizes in connection with the contest or event.
- C. For each amusement gambling intellectual contest or event held, the person conducting the event shall file with the attorney general's office a sworn statement under oath that no increment has been added to the established purchase price for the product in connection with the gambling event.

A.R.S. §43-1201 – Organizations exempt from tax

Organizations that are exempt from federal income tax under section 501 of the internal revenue code are exempt from the tax imposed under this title. In addition, the following organizations are exempt from the taxes imposed under this title, except as otherwise provided in this chapter.

1. Labor, agricultural or horticultural organizations, other than cooperative organizations.
2. Fraternal beneficiary societies, orders or organizations both:
 - a) Operating under the lodge system or for the exclusive benefit of the members of a fraternity itself operating under the lodge system.
 - b) Providing for the payment of life, sick, accident or other benefits to the members of such society, order or organization or their dependents.
4. Cemetery companies owned and operated exclusively for the benefit of their members or which are not operated for profit or any corporation chartered for burial purposes and not permitted by its charter to engage in any business not necessarily related to that purpose, no part of the net earnings of which inures to the benefit of any private shareholder or individual member thereof.
5. Business leagues, chambers of commerce, real estate boards or boards of trade, not organized for profit, no part of the net earnings of which inures to the benefit of any private shareholder or individual.
6. Civic leagues or organizations not organized for profit but operated exclusively for the promotion of social welfare or local organizations of employees, the membership of which is limited to the employees of a designated person or persons in a particular municipality, the net earnings of which are devoted exclusively to charitable, educational or recreational purposes.
7. Clubs organized and operated exclusively for pleasure, recreation and other non-profitable purposes, no part of the net earnings of which inures to the benefit of any private shareholder.
8. Corporations organized for the exclusive purpose of holding title to property, collecting income there from and turning over the entire amount of such income, less expenses, to an organization which itself is exempt from the tax imposed by this title.
9. Voluntary employees' beneficiary organizations providing for the payment of life, sick, accident or other benefits to the members of such organizations or their dependents, if both of the following apply:
 - a) No part of their net earnings inures, other than through such payments, to the benefit of any private shareholder or individual.

- b) Eighty-five percent or more of the income consists of amounts collected from members and amounts contributed to the organization by the employer of the members for the sole purpose of making such payments and meeting expenses.
10. Teachers' or public employees' retirement fund organizations of a purely local character, if both of the following apply:
- a) No part of their net earnings inures to the benefit of any private shareholder or individual, other than through payment of retirement benefits.
 - b) The income consists solely of amounts received from public taxation, amounts received from assessments upon the salaries of members and income in respect of investments. For the purposes of this paragraph, "public employees" means employees of the state and its political subdivisions.
11. Religious or apostolic organizations or corporations, if such organizations or corporations have a common treasury or community treasury, even if such corporations or organizations engage in business for the common benefit of the members, but only if the members thereof include, at the time of filing their returns, in their Arizona gross income their pro rata shares, whether distributed or not, of the net income of the organizations or corporations for such year. Any amount so included in the Arizona gross income of a member shall be treated as a dividend received.
12. Voluntary employees' beneficiary organizations providing for the payment of life, sick, accident or other benefits to the members of such organization, their dependents or their designated beneficiaries, if both of the following apply:
- a) Admission to membership in such organization is limited to individuals who are officers or employees of the United States government.
 - b) No part of the net earnings of such organization inures, other than through such payments, to the benefit of any private shareholder or individual.
13. Corporations classified as diversified management companies under section 5 of the federal investment company act of 1940 and registered as provided in that act.
14. Insurance companies paying the state tax upon premium income derived from sources within this state.
15. Mutual ditch, irrigation or water companies or similar nonprofit organizations if eighty-five percent or more of the income consists of amounts collected from members for the sole purpose of meeting losses and expenses.
16. Workers' compensation pools established pursuant to section 23-961.01.

ATTORNEY GENERAL LEGAL OPINION

Citation/Title
1985 Ariz. Op. Atty. Gen. 35

*1692 Office of the Attorney General
State of Arizona

- Bingo

185-032 (R84-225)
March 1, 1985

Mr. Barry M. Corey
Corey & Farrell
Suite 509 Transamerica Bldg.
177 North Church Avenue
Tucson, Arizona 85701

Dear Mr. Corey:

Pursuant to A. R. S. §15-253.B, we concur with the following conclusions expressed in your letter to Mr. Alfred C. Strachen of the Amphitheater School District:

1. Parent teacher organizations or other organizations may operate bingo games on school district property upon approval by the governing board of the school district in conformance with A. R. S. §15-1105, provided the organization obtains a **bingo license** pursuant to A. R. S. §5-401 et seq. And A. C. R.R. R15-7-201 et seq. The determination of whether an organization is a "qualified organization" as defined by A. R. S. §5-401(18) is a factual determination, which can only be made on a case-by-case basis. See also Ariz. Atty. Gen. Op. 184-018.
2. Parent teacher organizations and other organizations may conduct lotteries and other games of chance on school district property upon approval of the governing board of the school district in conformance with A. R. S. §15-3304. The determination of whether a particular organization fits within the requirements of A. R. S. §13-3304 is a factual determination, which can only be made on a case-by-case basis. See also Ariz. Atty. Gen. Op. 184-018.
3. A licensed bingo operator, after obtaining proper authorization from the State, pursuant to A. C. R. R. R15-7-304, and approval from the governing board in conformity with A. R. S. §15-1105, may operate a special bingo occasion on school property.

Sincerely,

BOB CORBIN

Attorney General

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ATTORNEY GENERAL LEGAL OPINION

Citation/Title

1990 Ariz. Op. Atty. Gen. 57

408 Ariz. Op. Atty. Gen. No. 190-035

Office of the Attorney General
State of Arizona

Opinion No. 190-035 (R90-037)

April 23, 1990

– Casino Night

The Honorable Doug Todd
State Senator
Capitol Complex, Senate Wing
Phoenix, Arizona 85007

Dear Senator Todd:

You have asked four questions concerning application of Arizona gambling statutes to the conduct of “casino night” games by charitable organizations raising funds for charitable purposes. Your request refers to our 1987 opinion concerning methods for lawfully conducting such games. See Ariz. Atty. Gen. Op. 187-101, which describes, in detail, the format used to conduct “casino night” games. We will respond to your questions in order, following a brief explanation of 187-101.

The 1987 statutory revisions to the state gambling laws essentially made all gambling unlawful unless it came within a specific statutory exclusion. See A. R. S. §§13-3303 (Promotion of gambling), 13-3304 (Benefiting from gambling) and 13-3302 (Exclusions). Consequently, the “casino nights” games, which you refer to, are unlawful unless they are conducted in some manner, which either is not gambling or falls within a statutory exclusion. Ariz. Atty. Gen. Op. 87-101.

Our 1987 opinion addressed two separate and distinct methods in which “casino nights” could be lawfully conducted. The first method is the “no consideration” method and the second method is the **raffle** method,” which is only available to bona fide tax exempt organizations, which meet all the requirements of A. R. S. §13-3302(B). A. R. S. §13-3302(B) currently provides:

- B. An organization which has qualified for an exemption from taxation of income under section 43-1201, paragraph 1, 2, 4, 5, 6, 7, 10, 11 may conduct a **raffle** that is subject to the following restrictions:
 - 1. The nonprofit organization shall maintain this status and no member, director, officer, employee or agent of the nonprofit organization may receive any direct or indirect pecuniary benefit other than being able to participate in the **raffle** on a basis equal to all other participants.

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2. The nonprofit organization has been in existence continuously in this state for a five-year period immediately before conducting the **raffle**.
3. No person except a bona fide local member of the sponsoring organization may participate directly or indirectly in the management, sales or operation of the **raffle**.

In the “no consideration” method, the charity must “resolve to give away the chips or scrip to anyone who requests them without requiring a donation or other consideration.” Ariz. Atty. Gen. Op. 187-101. In this manner the conduct of the games would not constitute “gambling,” which is defined, in pertinent part, as “an act of risking or giving something of value for the opportunity to obtain a benefit from a game or contest of chance of skill or a future contingent event....” A.R.S. §13-3301(3) (emphasis added).

In the “**raffle** method,” a qualified tax exempt organization as part of a **raffle** and in a manner meeting the criteria set forth in A. R. S. §13-3302(B) may lawfully sell **raffle** tickets to play the games because “(t)he games merely serve to distribute and redistribute the chances of winning the **raffle** among the players.” Ariz. Atty. Gen. Op. 187-101.

You asked whether a charity may “request” a donation from participants or limit the amount of chips or scrip that may be given to the “casino night” participants. As we stated in 187-101, a charity receives consideration for the conduct of gambling if it requires payment in exchange for chips or scrip to play casino games. Therefore, our opinion is that a charity may lawfully “request” a donation only if the organization clearly indicates: that it is seeking a donation and not payment for chips or script; that the donor will receive the same amount of chips or script despite the size of the donation; and even if a person made no donation, he will receive chips or script. Likewise, the organization may limit the number of chips or the amount of scrip a person receives so long as that limit applies to all persons and is not contingent in any manner on the size of the donation. When the “no consideration” method is used, we cannot envision a circumstance when a charity could refuse to give a person who did not donate chips or script and still operate a lawful “casino night.”

You also asked whether chips or scrip used in the “**raffle**” method have value and, therefore, constitute consideration paid for the conduct of gambling. As we indicated in 187-101, the “**raffle**” method is the conduct of “gambling” because the chips or scrip are given in exchange for payment of consideration. However, if all the conditions of A.R.S. §13-3302(B) were met the conduct would not constitute unlawful gambling.

409 In response to your question whether a charity may contract with a person or company to conduct a “casino night” by the “**raffle**” method, we conclude that only a qualified tax-exempt organization may conduct the games. The law specifically precludes anyone other than “a bona fide local member of the sponsoring organization (to) participate directly or indirectly in the management, sales or operation of the “**raffle**.” A. R. S. §13-3302 (B) (3) (emphasis added). Furthermore, such a member may not receive any direct or indirect pecuniary benefit from the conduct of the **raffle**. A. R. S. §13-3302 (B) (1).

Finally, in response to your question whether an organization may rent equipment to conduct the “casino night” games, we conclude that section 13-3302(B) does not prohibit a bona fide agreement to rent such equipment. However, such an agreement may not be used to circumvent the provisions of section 13-3302 (3) by permitting non-members to participate directly or indirectly in the management, sales or operation of the **raffle** nor may it be used to provide any indirect or indirect pecuniary benefit to a member of the organization. Consequently, rental arrangements, which call for exorbitant, fees or fees based upon a percentage of sales or receipts from conduct of the games would be unlawful as direct or indirect participation in sales or operation of the **raffle**. See Charnes v. Central City Opera House Association, Colo., 773 P.2d 546, 554 (1989) (holding that an arrangement designed to derive a profit from increased sales of liquor and food at a business establishment due to conduct of gambling constituted “direct or indirect participation in professional gambling.”); People v. Wheatridge Poker Club, Colo., 569 P. 2d 324, 328 (1977) (“We find no significant distinction between ‘taking a cut of the pot’ and charging an hourly chair rental **fee** which permits a player to engage in gambling. In both instances, the individual receiving the money is deriving a ‘profit’ from the gambling activity.”).

Sincerely,

Bob Corbin

Attorney General