

**BOARD PROCEDURE**

**Descriptive Code: LEB**

**NAME: PARENT/BOOSTER ORGANIZATIONS**

**Date: February 14, 2005**

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PTO/PTA/Booster Accounting Guidelines

Each school PTO/PTA/Booster organization must follow the Columbia County accounting guidelines. The guidelines require that the organization's fundraisers either:

1. Run through the school's local account and the accounting guidelines for those accounts are followed, or
2. The organization maintains their own set of books and follows the Columbia County accounting guidelines for PTO/PTA/Booster organizations.

Parent organizations must have by-laws and must elect a president and a treasurer annually. The school system encourages the organization to file their tax-exempt status 501 © (3) with the IRS.

Bank Statements

Each parent organization must set up a bank account in the organization's name. The bank statement should be mailed to the President for his/her review and submitted to the treasurer for reconciliation. The bank statement should be reconciled monthly, and signed by the president and treasurer. The president, vice-president, and/or secretary should be the only signature authorities on the bank account if possible. It is a good practice to require two signatures on all checks but it is not required.

Financial Reports

The parent organization must submit a quarterly (July-Sept, Oct-Dec, Jan-Mar, and April-June) financial report to the principal and make it available to the parent organization's members. The report should reflect the beginning cash balance, revenue (receipts collected) and expenditures (checks written) and the ending cash balance for the quarter. The report should be a summary of the activity for the quarter. The organization should also submit an end-of-year financial report to the principal and make it available to the parent organization's members. The principal will review the quarterly and annual reports and submit the reports to the business department with their local school quarterly reports. **Each principal will also submit the "Review of the School's Parent Organization Accounting Guidelines" form with the quarterly information (form on next page).**

**Review of the School’s Parent Organization Accounting Guidelines**

**I have reviewed the accounting process of my parent organizations and find them to be in compliance with LEB procedure (not included in principal’s books) or with school activity accounting guidelines (included in principal’s books).**

**I have also reviewed all the parent organization’s quarterly and annual statements and submitted them to the business office.**

**Principal’s Signature:** \_\_\_\_\_

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

## RECEIPTS

### Procedures for Member Receipt Books

Each member who is to receipt money for the school year should be assigned a receipt book. You should use the attached form "Control Log for Receipt Book" to assign receipt books to your members and your treasurer. You can get a set of receipt books from your school, which will be numbered consecutively.

Control Log:

The following information should be included in each column:

The beginning and ending receipt numbers in the receipt book you are assigning to that member. Beside the receipt number put the school year in parenthesis.

Write the name of the member you assigned the receipt book to.

The date the receipt book was assigned.

The member's signature acknowledging they received the receipt book.

The date the receipt book was returned. This would be either at the time the receipt book is full or at the end of the school year. **IMPORTANT!!!!** All receipt books should be taken up from the members at the end of the school year and reissued the next year.

Have the member initial that they returned the receipt book.

Each quarter the principal will assign an individual to review the receipting process of the school's parent organization(s). The review is to ensure the organization is in compliance with this procedure and a report will be issued to the parent organization executive board.



Members receipt books

Members should receipt all money collected and submit to the treasurer on a timely basis. Fundraisers outside of school, when no tickets are sold (example silent auction), should either be receipted individually or a list kept of who paid, amount, date, ck# or cash. If a list is kept, it should be attached to the member receipt for backup. Concessions sales would be receipted as one receipt but two people should count the money and sign the receipt.

Receipting of member money

Members should turn their money in on a timely basis, preferably daily. Each member should be provided with an envelope and the attached “Member Remittance Report” should be attached to the envelope. The member will fill in the information and return the envelope for the treasurer to receipt the money. They should fill out the form as follows:

Member:        Name

Date:            Date the money is turned in

Description:    A brief description of what the money is for. Example:    pictures

4a.    Amount:        The total amount of cash

4b.    Amount:        The total amount of checks

4c.    Amount:        The total of all cash and checks turned into the treasurer

5.      Receipt #:        The receipt #'s written out of her receipt book which make up this transaction.

6.      Treasurer’s Initials:    Treasurer’s initials indicating received the envelope and the money is correct.

You can send the member’s receipt back to them through their envelope.



### Deposits

Deposits should be made daily if at all possible. You may want to check with your bank for information about night deposits. Most of the banks will return a receipt of your night deposit in the mail.

**IMPORTANT:** All checks must be listed by last name and the amount on the deposit slip.

### Voided Receipts

Void should be written across the top of the receipt and both copies should stay in the receipt book. This includes the member's receipt books and the treasurers receipt books.

### Concessions

All merchandise sold must be purchased with a PTO/PTA/Booster check or donated items.

Larger non-daily events – the non-daily concessions (example: football) start up money should not exceed \$500 and must be written by check. Two people should count all proceeds, receipt and turn into the treasurer in an envelope after the event is completed. Any start up money should be turned in after the event.

## CASH DISBURSEMENTS

### Local Purchase Orders

A PTO/PTA/Booster purchase order should be completed and approved by the President before any merchandise is ordered by mail, telephone, or purchased at a local store. The purchase order should be filled out by the individual requesting the purchase and approved by the President. The purchase order should state the purpose of the items to be purchased. Example: supplies - science project, etc.

If a purchase order cannot be prepared before a purchase is made it should be completed after the purchase with the minimum information on the form:

Check number, amount, president, vice-president, or secretary's signature, brief description of what was purchased, and an attached receipt or invoice.

Exception: Seminars and registration forms are acceptable when a receipt cannot be obtained. The total of all receipts should always equal the purchase order and cancelled check.

Not: Computer hardware and software should be approved by the system's technology coordinator before purchasing. (This may save you money).

Each quarter a detail list of all prior quarter expenditures will be presented to the executive parent organization's board for approval. The approval should be reflected in the minutes.

### Checks

All disbursements must be made by check. **NO CASH TRANSACTIONS!!!!** Payments to vendors should be made on a timely basis. The president, vice-president, and/or the secretary have the only authority to sign checks. A check should never be written unless the documentation (receipts, invoices, registration forms, etc.) is attached to the PTO/PTA/Booster purchase order. The receipts and invoices should always agree to the total amount of the check. (See advances below for the only exceptions). The purchase order should be signed by the person receiving the merchandise. The check # and date should be written on the purchase order.

A cash transaction will be allowed for emergencies up to \$10.00. This would normally be for concession or booth type activities.

### Stop Payments

Usually a stop payment is not necessary. The check can be written off the books and monitored to make sure it does not clear the bank.

### Voided Checks

Void should be written in ink across the check and it should be attached to the check stub.

### Old Checks

Any old checks older than 6 months should be written off. Don't worry about stop payment on these checks unless the check is for a large amount.

### Returned Check Policy (Optional)

After exhausting efforts to collect by phone you will need to send a certified letter explaining to the debtor that they must pay for the check in full with cash within 10 business days. Also explaining that if they do not respond within that time it will be turned over to the magistrate court and an additional fee of \$10.00 will be charged. To clear the debt after that point they will have to pay the \$10.00 in addition to the amount of the check. **DO NOT ACCEPT PARTIAL PAYMENTS.** If you do you will not be able to take out the warrant, and any further legal remedies will have to be filed through civil court, which will require additional cost. To file a warrant, take the green card that you received from the certified mail to the Magistrate Court with the \$10.00 fee. Below is the address and phone number:

Columbia County Magistrate Court  
630 Ronald Reagan Dr. (formerly Washing Rd. West)  
P. O. Box 777  
Evans, GA 30809  
(706) 868-3316

### Refunds

When money is returned from a check written by the PTO/PTA/Booster organization it should be receipted. The receipt and the purchase order (where the check was written) should reference each other for an audit trail.

### Advances

There should not be any cash advances to anyone except for athletic or club meal money. If advances are used for athletic or club meals, the PTO/PTA/Booster should follow these guidelines; each student should sign for any money on a separate sheet and attach it to the local purchase order or the students can sign on the purchase order.

### Travel Expense Reports

Parent organizations may use the County's travel reports for reimbursement in two ways:

1. The school system travel regulations (organization may use the same rates as the County or set lower reimbursement rates than the County's).
2. Or reimburse by actual receipts only (reimbursement cannot exceed the school system rates).

### Petty Cash

No petty cash funds are allowed.

### Check Cashing

The PTO/PTA/Booster account is not the bank and money collected should not be used to cash individual checks. Do not cash any checks for officials, umpires, etc.

### Equipment

Any purchases for equipment by the PTO/PTA/Booster account should be inventoried by the same guidelines as the school system.

### Records Retention

Your PTO/PTA/Booster accounting records (bank statements, ledgers, receipts, etc.) are required to be kept for 3 years and the current year.

### Leasing and Rental of Equipment

We suggest the PTA or PTO contact the business department before buying any equipment for their school. We may be able to purchase the item at a lower price through state contract.

### Scholarships

- There must be guidelines/criteria for all scholarships awarded from any PTO/PTA/Booster account. The school principal must approve these guidelines.
- All scholarships must be written to the institution where the recipient is attending.
- Documentation must be attached to the purchase order that describes how the scholarship was awarded using the guideline/criteria.
- The guidelines/criteria must also be attached to the purchase order with signed approval by the President.

### Payroll

All additional pay to Columbia County School System employees must be paid through the central office payroll!!!! Any additional pay must be for work performed outside of the employee's normal working hours.

In order for an employee to receive additional pay from the parent organization a payroll form must be submitted by the 5<sup>th</sup> of the month to be paid on the 15<sup>th</sup> payroll. A PTO/PTA/Booster check must be attached to each payroll information form for the amount of pay and the amount of the employer's FICA. The current FICA rate is 7.65%.

An employee who works a job, which is not similar to his current job and not on a regular basis, will not be subject to the overtime laws. He will be paid only at the agreed rate for that job. (professional staff is excluded from overtime)

Example: Secretary works once in a while as ticket taker at athletic event.

Security offices employed by the schools system can be charged directly to your school security account.

### Requires Overtime Form

An employee who works in the same capacity as his regular job and works over 40 hours in a week would be required to be paid time and a half. (Professional staff is excluded from overtime.)

Example: Secretary does extra typing for the school on the weekend. Custodian works longer than 40 hours a week to clean school or grounds. School food service works a banquet or event after hours.

The only exception would be if an employee were a member of an association such as the football referee association. They would not be treated as an employee but as a 1099.

Labor laws forbid paying any child under the age of 14 for any work. This would include students in your school.

If you pay any child age 14 or older they must bid by the work law in Columbia County. This payroll would also go through payroll in the central office.

#### Purchase on Behalf of Students (OPTIONAL)

Below are identified items that will require 3 competitive quotes. If the PTO/PTA/Booster organization is handling these items, they will be responsible for the 3 competitive quotes, which should be attached to the purchase order and kept on file.

Pictures  
Annuals  
Class rings  
Graduation items (invitation, gown, etc.)  
Athletic equipment  
Athletic uniforms  
Band equipment  
Band uniforms  
Student plan books  
P.E. uniforms

#### Fundraisers

All parent organizations and school fundraisers must be approved by the Board of Education including coke, lance, etc.

Each PTO/PTA/Booster should receive a copy of the approved fundraisers by the Board in October.

After the completion of each fundraiser, the sponsor should complete a Fundraiser Report. If it is a school fundraiser, the report should be verified by the bookkeeper. These forms will be kept on file at the school for their audit.

Parent organization should submit an annual financial report (income & expenses for July through June) to the school principal. This report should be kept on file at the school and a copy will be included with the school audit. Parent organizations must complete a Fundraiser Report for each fundraiser, which will be kept on file at the school. These reports will not be submitted to the central office.

**FUNDRAISER REPORT**  
**(Completed by teacher, sponsor,**  
**or parent organization)**

**Sponsor:** \_\_\_\_\_

**Activity:** \_\_\_\_\_ **Activity #** \_\_\_\_\_

**Dates:** \_\_\_\_\_

**Revenue:** \_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

**Treasurer Receipt #** \_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

**Expenses:** \_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

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

\_\_\_\_\_

\_\_\_\_\_

**Net Profit:** \_\_\_\_\_

(revenue-expenses)

**Sponsor, Teacher, or Parent Organization**

**Signature:** \_\_\_\_\_

**Verified by Bookkeeper or Treasurer:** \_\_\_\_\_

**COLUMBIA COUNTY SCHOOL SYSTEM  
REQUEST FOR FUND RAISING**

Procedure JKA  
Fund Raising

**School:** \_\_\_\_\_

<b>Activity</b>	<b>Use of Proceeds (purpose)</b>	<b>Sponsoring Club or Organization</b>	<b>Projected Profit</b>

School principal Signature: \_\_\_\_\_

Superintendent/Designee Signature: \_\_\_\_\_

Date of Board of Education Approval: \_\_\_\_\_

Fundraisers must be submitted by (varies each year)

## SALES TAX

The law states; As long as the local school activity is run through the principal's local checking account there will be no sales tax. This includes any items purchased whether for resale or for a student and any admissions to events.

### SECTION 2

Said chapter is further amended by striking paragraph (39) of Code Section 48-8-3, relating to exemptions from sales and use tax, and inserting in its place a new paragraph (39) to read as follows:

"(39) Sales by any public or private school containing any combination of grades kindergarten through 12 of tangible personal property, concessions, or of tickets for admission to a school athletic event or function, provided that the net proceeds from such sales are used solely for the benefit of such public or private school or its students;"

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

### Ticket Procedures

Any parent sponsor event, which requires the sale of tickets, should use a preprinted number ticket or use the school's assigned tickets and follow the same guidelines as the school for ticket sales. The "event sales report" and "expenditure report must be turned into the school bookkeeper after each event.

Use of School's Tickets:

- 1) Either the business manager or principal should assign tickets out. The tickets should be assigned out on a "Ticket Sign Out Sheet" (See attached Form). All the ticket numbers for each color of tickets should be accounted for on this sign out sheet.

- 2) "TICKET SIGN OUT SHEET"

Column 1 - The number of the tickets assigned out

Column 2 - The number of tickets returned

Column 3 - "Assigned out by" would be the business manager or principal

Column 4 - "Assigned to" would be the person responsible for selling the ticket at the event (This should not be the principal or business manager or bookkeeper)

Column 5 - Date of the event

Column 6 - Type of event (varsity football, baseball, dance, etc.)

For All Ticket Sales:

At events the ticket taker and the ticket seller should be separated if possible.

- 3) The "Event Ticket Sales Report" should be used for the final report of the event receipts. You may want to use a separate report for each ticket seller and keep the money separate until counted by the treasurer. The President should be the one to fill out this report for each event. The treasurer's responsibility is to count the cash and show any overages or shortages on this report.
- 4) The "Expenditure Report " should be used for your expenses associated with the event.
- 5) The tickets and money should be taken up after the event by President or sponsor. The money should be deposited at the bank in the night deposit in a locked bag. Two people should take the deposit to the bank and one of them should be a deputy. (For better separation of duties it would be better that two people count the money after the event and note the amount counted and signed by those two people.)

Dinner Theater and Plays should use a combination of procedures:

If there are no reserve tickets and tickets are only sold at the door, the above procedures should apply. If there are presale or reserve seating (sponsor may print their own assigned seating tickets) than the following procedures must be followed:

- 1) The sponsor must receipt tickets sold in advance of an event.
- 2) If tickets are assigned to students to sell, a detailed log indicating tickets assigned and returned by students will be kept by the sponsor. The student will be receipted for all money turned in for presale tickets.
- 3) Pre-numbered tickets sold at the door.
- 4) The sponsor will be responsible for the Ticket Sales Report. Attach any unsold assigned seating tickets along with a copy of log sheet of tickets sold by students. Be sure to indicate all complimentary tickets.

**REMEMBER!!!**

There should always be a separation of duties between the following:

- 1) Business manager or Principal
  - responsible for assigning the tickets to the ticket seller and collecting the return tickets

- 2) President
  - completion of Event Sales Report
  - completion of Expenditure Report
  - deposit money in the night deposit

Does not:

  - sell ticket at game
  - reconcile the cash to the Ticket Sales Report

- 2) Ticket Seller
  - sell tickets
  - separate from ticket taker when two people work the gate
- 3) Ticket Taker
  - only takes the tickets
- 4) Treasurer
  - responsible for counting the money
  - reconciling cash part of the Sales Report
  - completing the expense report if the business manager or principal does not

### IMPORTANT!!!

The tickets numbers NOT returned on the Ticket Sign Out Sheet should agree back to the ticket numbers on the Sales Report.

Example:

Ticket # 1-1000 assigned out

Ticket # 500-1000 returned

Tickets # 1-500 were sold or complementary and should be accounted for on the Sales Report.

### Start UP Money

Any start up money for games, dances, plays, etc. should not exceed \$500.00. The start up money should be written by a PTO/PTA/Booster check. The start up money should be reflected on the Ticket Sales Report and deposited back into the bank on a separate deposit.



**Ticket Sales Report**  
Income Statement

School \_\_\_\_\_  
Sport \_\_\_\_\_  
Opponent \_\_\_\_\_  
Date of Event \_\_\_\_\_  
Color of Tickets \_\_\_\_\_

# Tickets Sold	Beginning Ticket#	Ending Ticket#	# Tickets Sold/Comp	Ticket Sales
Adult/Gate				
Student/Pre-sale				
Complimentary				

Total Sales	
Total Cash Collected	
Cash Under/Short	

Total Sales	
Less Expenses	
Net	

**Signatures:**

I hereby certify that the above receipt accurately represents the cash transmitted as indicated.

Treasurer \_\_\_\_\_

I hereby certify that the above receipt accurately represents the cash transmitted as indicated.

President \_\_\_\_\_



### Guidelines for Raffles

The law states that the sheriff can waive the \$100.00 fee a year and allow the organization three raffles per calendar year (Jan. - Dec.).

The sheriff's department considers your school, PTO or PTA, and booster clubs as one organization. Which means as one organization that you can have three raffles a year.

Each raffle cannot last more than 30 days.

To get the \$100.00 fee waived for three raffles:

1. Fill out the application
2. Fill out the sales tax exemption form only if your organization is IRS 501 © (3) exempt

Requesting \$100.00 fee waived, and  
Your organization will not have more than three raffles in a calendar year

4. Mail to: Sheriff Clay Whittle  
Columbia County  
Appling, GA 30802

If you plan on having more than three raffles you will need to pay the \$100.00 license fee.

You can call Cher Ferguson (706) 541-4019 at the Sheriff's department to answer any questions.

**IMPORTANT!!!** Students can only sell tickets to people 18 years or older.

### Raffles

For each raffle with your PTO/PTA/Booster organization must file a report with the Sheriff's Department by April 15<sup>th</sup> of each year for the previous year (Jan.-Dec.) raffles. See the raffle regulations.

### Raffle Report

Raffle tickets cannot be sold to anyone under the age of 18.

Raffles must be conducted on school premises.

The raffle license must be displayed at the site of the raffle.

Revenue:

#tickets sold: \_\_\_\_\_ receipt# \_\_\_\_\_  
Cost per ticket: \_\_\_\_\_  
Gross receipts: \_\_\_\_\_

Expenses:

Vendor : \_\_\_\_\_ Amount: \_\_\_\_\_ Ck# \_\_\_\_\_  
Vendor : \_\_\_\_\_ Amount: \_\_\_\_\_ Ck# \_\_\_\_\_  
Vendor : \_\_\_\_\_ Amount: \_\_\_\_\_ Ck# \_\_\_\_\_  
Vendor : \_\_\_\_\_ Amount: \_\_\_\_\_ Ck# \_\_\_\_\_

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

Prizes:

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# \_\_\_\_\_

Enclosed is a letter from the sheriff waiving the \$100.00 application fee for raffles. You must still request a license, but you do not have to pay the \$100.00 fee. This license is good for your school and your parent organizations. The license is valid for the calendar year (Jan. - Dec.).



**COLUMBIA COUNTY SHERIFF'S OFFICE**

*Clay N. Whittle, Sheriff*  
2273 COUNTY CAMP ROAD  
POST OFFICE BOX 310  
APPLING, GEORGIA 30802-0310  
(706) 541-1043



February 7, 1997

COMPUTER ORI  
GA 0360000

OFFICE FAX:  
706) 541-4059

JAIL FAX:  
706) 541-1740

**COMMAND STAFF**

Lou Ciarrillo, CHIEF DEPUTY  
(706) 541-4041

Book, MAJOR,  
SERVICES  
U  
41-4027

Mike Tomberlin, MAJOR,  
MANAGEMENT SERVICES  
BUREAU  
(706) 541-3915

Mike Adams, CAPTAIN,  
SPECIAL OPERATIONS  
DIVISION  
(706) 541-4053

Steve Morris, CAPTAIN,  
PATROL DIVISION  
(706) 541-3941

John Wheeler, CAPTAIN,  
DETENTION CENTER  
(706) 541-4061

John Whittle, CAPTAIN  
INVESTIGATIONS DIVISION  
(706) 541-4050

Bill Probus, CAPTAIN,  
ADMINISTRATIVE SERVICES  
DIVISION  
(706) 541-3918

Bill Cooper, CAPTAIN,  
VOLUNTEER SERVICES  
DIVISION  
(706) 541-3961

Ms. Pat Sullivan  
Columbia County Schools  
P.O. Box 10  
Appling, Georgia 30802

Dear Ms. Sullivan,

On July 1, 1996, the Official Code of Georgia Annotated (OCGA) § 16-12-22.1 was amended by House Bill 1637 to allow sheriffs to waive the \$100.00 fee for a raffle license.

Sheriff Clay Whittle has decided to waive this \$100.00 for all nonprofit, tax-exempt schools located in Columbia County.

If you have any further questions, please feel free to call me at 541-4025.

Very truly yours,

Cher Ferguson  
Administrative Specialist

2 Enclosures:  
Copy of the Code with Amendment  
Revised Raffle License Application

# RAFFLE LICENSE APPLICATION

In Accordance with  
O.C.G.A. 16-12-22.1

Name of Applicant \_\_\_\_\_

Address: \_\_\_\_\_

If Applicant is a corporation, association or similar legal entity, names and addresses of each officer:

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

Address: \_\_\_\_\_

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

Address: \_\_\_\_\_

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

Address: \_\_\_\_\_

(Use separate sheet of paper for additional names and addresses, if necessary)

Names and Addresses of persons who will be operating, advertising, or promoting raffle:

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

Address: \_\_\_\_\_

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

Address: \_\_\_\_\_

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

Address: \_\_\_\_\_

(Use separate sheet of paper for additional names and addresses, if necessary)

Names and Addresses of persons, organizations, or legal entities acting as surety for applicant:

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

Address: \_\_\_\_\_

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

Address: \_\_\_\_\_

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

Address: \_\_\_\_\_

(Use separate sheet of paper for additional names and addresses, if necessary)

Location at which applicant will conduct raffle. (If premises on which the raffle is to be conducted is to be leased, attache a copy of the lease or rental agreement).

Location: \_\_\_\_\_

- Attach determination letter from Internal Revenue Service certifying that applicant is an organization exempt under federal tax law.
- Attach determinationa letter from Georgia Department of Revenue certifying that applicant is exempt under the tax laws of this state.
- If any person listed above has any convictions for criminal offenses other than minor traffic offenses, attache statement listing such convictions.

Annual Fee: \$100.00 (Make check payable to "Columbia County Sheriff's Office)

Mail To: Columbia County Sheriff's Office, ATTN: Raffle License, P. O. Box 310, Appling, GA  
30802

Effective 4/19/95

Georgia General Assembly Unannotated Code

16-12-22.1.

(a) It is the intention of the General Assembly that only nonprofit, tax-exempt churches, schools, civic organizations, or related support groups; nonprofit organizations qualified under Section 501(c) of the Internal Revenue Code, as amended; or bona fide nonprofit organizations approved by the sheriff, which are properly licensed pursuant to this Code section shall be allowed to operate raffles.

(b) As used in this Code section, the term:

(1) 'Nonprofit, tax-exempt organization' means churches, schools, civic organizations, or related support groups; nonprofit organizations qualified under Section 501(c) of the Internal Revenue Code, as amended; or bona fide nonprofit organizations approved by the sheriff.

(2) 'Operate,' 'operated,' or 'operating' means the direction, supervision, management, operation, control, or guidance of activity.

(3) 'Raffle' means any scheme or procedure whereby one or more prizes are distributed by chance among persons who have paid or promised consideration for a chance to win such prize. Such term shall also include door prizes which are awarded to persons attending meetings or activities provided that the cost of admission to such meetings or activities does not exceed the usual cost of similar activities where such prizes are not awarded.

(4) 'Sheriff' means the sheriff of the county in which the nonprofit tax-exempt organization is located.

(c) Any other law to the contrary notwithstanding, no nonprofit, tax-exempt organization shall be permitted to operate a raffle until the sheriff issues a license to the organization authorizing it to do so. The license described in this subsection is in addition to and not in lieu of any other licenses which may be required by this state or any political subdivision thereof, and no raffle shall be operated until such time as all requisite licenses have been obtained. In the event a nonprofit, tax-exempt organization desires to conduct a raffle in more than one county, such organization shall not be required to obtain a license under this Code section in each county in which such raffle is to be conducted and shall only be required to obtain such license from the sheriff of the county in which the state headquarters of such organization are located.

(d)(1) Any nonprofit, tax-exempt organization desiring to obtain a license to operate raffles shall make application to the sheriff on forms prescribed by the sheriff. The sheriff may require the payment of an annual fee not to exceed \$100.00. No license shall be issued to any nonprofit, tax-exempt organization unless the organization has been in existence for 24 months immediately prior to the issuance of the license. The license will expire at 12:00 Midnight on December 31 following the granting of the license. Renewal applications for each calendar year shall be filed with the sheriff prior to January 1 of each year and shall be on a form prescribed by the sheriff.

(2) Each application for a license and each application for renewal of a license shall contain the following information:

(A) The name and home address of the applicant and, if the applicant is a corporation, association, or other similar legal entity, the names and home addresses of each of the officers of the organization as well as the names and addresses of the directors, or other persons similarly situated, of the organization;

(B) The names and home addresses of each of the persons who will be operating, advertising, or promoting the raffle;

(C) The names and home addresses of any persons, organizations, or other legal entities that will act as surety for the applicant or to which the applicant is financially indebted or to which any financial obligation is owed by the applicant;

(D) A determination letter from the Internal Revenue Service certifying that the applicant is an organization exempt under federal tax law;

(E) A determination letter from the Georgia Department of Revenue certifying that the applicant is exempt under the tax laws of this state;

(F) The location at which the applicant will conduct the raffles and, if the premises on which the raffles are to be conducted is to be leased, a copy of the lease or rental agreement; and

(G) A statement showing the convictions, if any, for criminal offenses other than minor traffic offenses of each of the persons listed in subparagraphs (A), (B), and (C) of this paragraph.

(3) The sheriff shall refuse to grant a raffle license to any applicant who fails to provide fully the information required by this Code section.

(4) When a nonprofit, tax-exempt organization which operates or intends to operate raffles for residents and patients of a retirement home, nursing home, or hospital operated by that organization at which gross receipts are or will be limited to \$100.00 or less during each raffle and pays or will pay prizes having a value of \$100.00 or less during each raffle, then, notwithstanding any other provision of this Code section or any rule or regulation promulgated by the sheriff pursuant to the provisions of subsection (1) of this Code section, neither the applicant nor any of the persons whose names and addresses are required under subparagraphs (A) and (B) of paragraph (1) of this subsection shall be required to submit or provide fingerprints or photographs as a condition of being granted a license.

(e)(1) The sheriff shall have the specific authority to suspend or revoke any license for any violation of this Code section. Any licensee accused of violating any provision of this Code section shall be entitled, unless waived, to a hearing on the matter of the alleged violation conducted in accordance with Chapter 13 of Title 50, the 'Georgia Administrative Procedure Act.'

(2) By making application for a license under this Code section, every applicant consents that the sheriff, as well as any of his agents, together with any prosecuting attorney, as well as any of his agents, may come upon the premises of any licensee or upon any premises on which any licensee is conducting a raffle for the purpose of examining the accounts and records of the licensee to determine if a violation of this Code section has occurred.

(f) The sheriff shall, upon the request of any prosecuting attorney or such prosecuting attorney's designee, certify the status of any organization as to that organization's exemption from payment of state income taxes as a nonprofit organization. The sheriff shall also upon request issue a certificate indicating whether any particular organization holds a currently valid license to operate a raffle. Such certificates properly executed shall be admissible in evidence in any prosecution, and Code Section 48-7-60, relative to the disclosure of income tax information, shall not apply to the furnishing of such certificate.

(g) Notwithstanding the other provisions of this Code section, the sheriff, upon receiving written evidence of the bona fide nonprofit, tax-exempt status of the applicant organization, shall be authorized to issue a special limited license to a nonprofit, tax-exempt organization which will allow it to operate up to three raffles during a calendar year. In such cases, the sheriff shall waive the application and license fee provided for in subsection (d) of this Code section and the annual report provided for in subsection (j) of this Code section.

(h) Raffles shall be operated only on premises owned by the nonprofit, tax-exempt organization operating the raffle, on property leased by the nonprofit, tax-exempt organization and used regularly by that organization for purposes other than the operation of a raffle, or on property leased by the nonprofit, tax-exempt organization operating the raffle from another nonprofit, tax-exempt organization.

(i) No person under the age of 18 years shall be permitted to play any raffle conducted pursuant to any license issued under this Code section unless accompanied by an adult.

(j) On or before April 15 of each year, every nonprofit, tax-exempt organization engaged in operating raffles shall file with the sheriff a report disclosing all receipts and expenditures relating to the operation of raffles in the previous year. The report shall be in addition to all other reports required by law. The report shall be prepared and signed by a certified or registered public accountant competent to prepare such a report and shall be deemed a public record subject to public inspection.

(k)(1) A licensee that conducts or operates a raffle shall maintain the following records for at least three years from the date on which the raffle is conducted:

(A) An itemized list of the gross receipts for each raffle;

(B) An itemized list of all expenses other than prizes that are incurred in the conducting of the raffle as well as the name of each person to whom the expenses are paid and a receipt for all of the expenses;

(C) A list of all prizes awarded during the raffle and the name and address of all persons who are winners of prizes of \$50.00 or more in value;

(D) An itemized list of the recipients other than the licensee of the proceeds of the raffle, including the name and address of each recipient to whom such funds are distributed; and

(E) A record of the number of persons who participate in any raffle conducted by the licensee.

(2) A licensee shall:

(A) Own all the equipment used to conduct a raffle or lease such equipment from an organization that is also licensed to conduct a raffle;

(B) Display its raffle license conspicuously at the location where the raffle is conducted;

(C) Conduct raffles only as specified in the licensee's application; and

(D) Not conduct more than one raffle during any one calendar day.

(3) No nonprofit, tax-exempt organization shall enter into any contract with any individual, firm, association, or corporation to have such individual, firm, association, or corporation operate raffles or concessions on behalf of the nonprofit, tax-exempt organization.

(4) A nonprofit, tax-exempt organization shall not lend its name nor allow its identity to be used by any individual, firm, association, or corporation in the operating or advertising of a raffle in which said nonprofit, tax-exempt organization is not directly and solely operating the raffle.

(5) No person shall pay consulting fees to any person for any services performed in relation to the operation or conduct of a raffle.

(6) A person who is a member of more than one nonprofit, tax-exempt organization shall be permitted to participate in the raffle operations of only two organizations of which such person is a member; provided, however, that such person shall not receive more than \$30.00 per day for assisting in the conduct of raffles regardless of whether such person assists both organizations in the same day.

(l) The sheriff is authorized to promulgate rules and regulations which the sheriff deems necessary for the proper administration and enforcement of this Code section which are not in conflict with any provision of this Code section.

(m) Any person who operates a raffle without a valid license issued by the sheriff as provided in this Code section commits the offense of commercial gambling as defined in Code Section 16-12-22 and, upon conviction thereof, shall be punished accordingly. Any person who knowingly aids, abets, or otherwise assists in the operation of a raffle for which a license has

not been obtained as provided in this Code section similarly commits the offense of commercial gambling. Any person who violates any other provision of this Code section shall be guilty of a misdemeanor of a high and aggravated nature. Any person who commits any such violation after having previously been convicted of any violations of this Code section shall be guilty of a felony and, upon conviction thereof, shall be punished by imprisonment for not less than one nor more than five years or by a fine not to exceed \$10,000.00, or both.

**ADOPTED: 10/14/03**

**REVISED: 10/14/03, 8/23/04**

**Columbia County Board of Education**