

Business Operations Board of Education Policy 3.10

FUNDRAISING

The board prefers to limit fundraising and seeks to provide all necessary equipment and supplies for technology center use. This practice safeguards standardization throughout the district's programs, allows for appropriate oversight of activity funds, and ensures the technology center meets its obligations for equity in its programs.

The board also acknowledges that fundraising is a reasonable way to pay for special projects and activities. In order to ensure that fundraising efforts do not inadvertently impede the technology center's overall financial plans or create disorder within the technology center, the board will annually approve a fundraising schedule at the beginning of the school year. The board may also approve additional fundraising throughout the year as it deems appropriate.

Any employee who wishes to conduct fundraising apart from the master schedule must obtain prior approval from the board. This approval may be sought by submitting a request for board consideration to the Deputy Superintendent. The Deputy Superintendent has full discretion in determining whether to bring a fundraising request before the board.

Unless the board grants authorization, no employee may solicit donations for any purpose connected with the technology center. This prohibition includes, but is not limited to: raffles, any type of sale (bake sales, rummage sales, etc.), requests for donations, and/or the use of crowdfunding websites (GoFundMe.com, DonorsChoose.org, etc.).

Any employee who is granted authorization to engage in fundraising activities must adhere to all requirements established by the Deputy Superintendent. These requirements include but are not limited to identifying:

- 1. The group or activity benefitting from the funds
- 2. The individuals who will participate in the fundraiser, including the program involved
- 3. The type of fundraiser, including specific products or services to be sold, auctioned, etc.
- 4. The proposed dates for the fundraiser
- 5. The employee who will oversee the fundraiser
- 6. The estimated amount of revenue to be generated per unit and in total The procedural safeguards to be utilized to ensure the security of all funds

The Deputy Superintendent is responsible for updating the board at each of its meetings regarding any fundraising activities apart from the board's master schedule.

Raffles

21 OKLA. STAT. § 1051 allows schools and their affiliated student groups to raise money by conducting raffles in exchange for voluntary contributions. While this law allows for the issuance of raffle tickets in exchange for a voluntary contribution, the sale of raffle tickets is against the law and subjects such persons or groups selling the tickets to criminal liability. The technology center provides programs and student groups with the option of conducting raffles. However, in order to comply with state law as well as prevent exploitation of students and the community, the technology center requires that all such raffles be conducted within the limitations and guidelines provided below.



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"Groups Allowed to Conduct Raffles on Technology Center Property"

Only a technology center program, or a student group affiliated with a technology center program may conduct a raffle or raffle-related activities on technology center property. The group conducting such a raffle is the "sponsoring organization" for purposes of this policy.

"Prior Approval of Raffles Required"

Raffles and raffle-related activities are not permitted on technology center property unless a request has been submitted to the Deputy Superintendent in writing, by the campus director. In order to receive approval, the student group must prepare a Request for Raffle form and submit it to the campus director. The campus director will not issue an approval unless the form is complete and unless the organization is in compliance with the Raffle policy and policy concerning student fund raising activities. In addition, before providing the approval, the campus director must obtain the approval of the board. The campus director may deny a request for a raffle at his or her discretion, taking the purpose of the fundraising into account, as well as the number of raffles or other fundraising activities already approved for the calendar year. This decision may be appealed to the superintendent.

If the raffle is being sponsored by the technology center, generally and not by a student group, approval for such a raffle must be granted by the board upon the request of the campus director or the superintendent.

"General Requirements"

Raffle tickets may be issued only in exchange for a voluntary contribution. Specifically, there may be no set price for a raffle ticket, and the issuance of a raffle ticket may not be contingent on a financial contribution to the sponsoring organization. However, the sponsoring organization may determine a suggested voluntary contribution amount and may print this amount on the ticket as the suggested voluntary contribution.

The sponsoring organization may not hire or contract with any person or business to conduct the raffle, to sell raffle tickets, or to solicit contributions in connection with a raffle on its behalf.

No staff member or student shall be coerced or forced to participate in any raffle-related activity.

All tickets remain the responsibility of the sponsoring organization with accountability to the campus director.

The fair market value of any one (1) prize may not exceed \$5,000.00.

Information Printed on Tickets

The following information must be printed on the raffle ticket:

- 1. The name of the organization sponsoring the raffle;
- 2. Date, time and place of drawing;
- 3. The technology center's name; and
- 4. Consecutive numbering.

Records of Raffle Activity



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The sponsoring organization must report in writing to the campus director the following information within five (5) days of the raffle drawing:

Name of raffle winner(s) and respective prize(s), including the fair market value of the prize;

- 1. Total raffle tickets sold;
- 2. Total gross receipts;
- 3. Details of expenses related to the activity;
- 4. Net proceeds (gross proceeds minus expenses); and
- 5. Details of the expected use of the profits from the activity.

If the fair market value of the prize is \$600.00 or more, then the technology center must also obtain, and keep for its records, the Social Security number of the prize winner and his/her address.

If the raffle is being sponsored by the technology center, generally and not by a student group, this information should be submitted to the technology center's superintendent.

Federal Taxation Issues

The fair market value of the prizes must be disclosed to the respective winners. If the fair market value of the prize is \$600.00 or more, then the sponsoring organization must issue an IRS Form 1099 to the IRS and the recipient. Copies of the Form 1099s must be sent to the technology center's business office. Note that prizes with a fair market value of \$5,000.00 or more are prohibited by the technology center.

Reference: 21 O.S. §1051