

STEERING COMMITTEE INFORMATION

GENERAL INFORMATION

CELEBRATION PURPOSE: *To provide an exciting memorable evening for students in an alcohol/drug-free atmosphere; thereby providing an educational example for both students and parents. “Outwardly, the gift is the celebration. But more subtly, the gift is life, and the preservation of it.” —Chuck Cascio, South Lakes High School teacher, 1987.*

A. PARENTS’ ROLE

The parents of the students play the most important role in organizing the celebration. The school should be in a support and advisory role **only**, with the parents of students being the **major** planners and workers. Incorporate the use of students, if desired, in whatever way seems to suit the needs and wishes of the community.

The Virginia schools that have struggled to implement a celebration have all had one thing in common: their failure to make use of the **parents of the students for whom the celebration is given.**

It is also important to draw parents from a variety of school groups.

Consider the following:

- Parents of the students are more willing to volunteer their time and talents to benefit their own children.
- Many parents have talents, skills, and community contacts that will be invaluable in planning a celebration of this kind.
- Parents who are involved with planning are more likely to encourage their own student to attend the celebration.
- Parents who understand the concept of this celebration (and better still, are involved in helping) are not likely to give a competing party where alcohol is served to their child and his/her friends.
- The parents may provide a large portion of the financial support needed to fund the celebration. If the celebration is to be billed as “a gift from the parents,” then their support and sponsorship are a must.

It is important that **no** parent be left out of mailings giving celebration details. Everyone is welcome to help, regardless of race, religion, or any other factor. **It is imperative that celebration leaders not be seen as a clique giving a party for their own children.** To be truly successful, give all adults in the community the opportunity to join in this effort. This will assure that all parents feel some ownership in the celebration and are more committed to making it a success.

It may be advisable to mail a general information letter in several languages. See Appendix A.

This first letter to parents should be specific as to **why** the celebration is being given. It should give the details: **who is invited; who is giving the celebration; the date, time, and place the celebration will be held, student rules, cost to students, committees parents may join, other ways parents may help,** and that **donations will be accepted.** Stress the fact that the celebration will be a gala all-night alcohol/drug-free celebration for **ALL seniors** (graduation) or **class members** (prom or other occasion). Be sure all parents of prom-goers are informed of the purpose and understand the concept.

In some communities it is the administration or other community organization that initiates these celebrations rather than parents. Parents still need to be involved since those who are helping will be more willing to encourage their student to attend **this** celebration rather than give one of their own. If a community plans to hold both a prom and a graduation celebration, each celebration usually operates as a separate entity but often coordinates activities, solicitations and prizes. **NOTE:** If both are held, one is usually *much* smaller than the other (fewer activities, decorations, prizes, etc.)

B. VOLUNTEERS

This is a project planned and implemented by volunteers. **The more volunteers there are, the more successful the celebration will be with more students in attendance.**

THE STEERING COMMITTEE

Choose one or more persons to be the celebration chairperson. In addition, find someone to serve as treasurer, secretary, and various committee chairs of the steering committee. This is too great a job for just a few people, so recruit as many parent volunteers as possible. See *chapter on Steering Committee.*

VOLUNTEER COORDINATOR

Someone needs to keep track of who has volunteered, what positions need to be filled, and where each will actually serve. There will be many times when committees will request help for which the volunteer coordinator will need to recruit volunteers. Some people will volunteer to help “anywhere they are needed,” so it is important the volunteer coordinator know all of the celebration plans and be able to match the right volunteer to the right task. **If a parent volunteers, try to find something for him or her to do!**

OTHER COMMITTEES

A variety of committees will be needed. **Make it easy on everyone—give as many people as possible a piece of the action.** Keep it simple!

KEEP GOOD RECORDS OF WHAT YOU DO AND HOW YOU DO IT AND PASS THEM ON!

All committee chairpersons should write a detailed report of their committee's activities, including recommendations for next year's celebration and give it to the incoming chairperson within one week after the celebration. A form should be handed to the committees when they first begin work with a due date no later than one week after the celebration. It's important to have a wrap-up meeting of the committee members when the reports are due. The celebration will be fresh in everyone's mind and everyone will still be euphoric over the success of the celebration. ***We know you're ready for vacation, but this is your legacy.*** See Appendix for Report Samples

C. SPONSORSHIP AND/OR ENDORSEMENT

The main purpose of sponsorship/endorsement of the celebration by organizations other than parents is to obtain the free or reduced-rate use of a facility and insurance coverage, encourage participation by both students and adults, and/or establish charitable contribution status. While there is no reason why parents acting alone cannot obtain any or all of these items, the use of established community groups may cut through red-tape faster and easier as well as save money.

If *sponsorship* seems to be appropriate, consider using more than one sponsor. It also may be important to set some standards for sponsorship or the Steering Committee and/or parents may lose control of the celebration. For instance, it may be prudent in some cases to set a minimum for either a cash donation or in-kind contribution (value of gift given or loaned) for any group, business, organization, or individual to be listed as a sponsor.

Endorsements from organizations are easier to obtain and lend credibility to the celebration and encourage parents, other adults, and students to take an active part in it.

A partial list of organizations or groups that may wish to sponsor or endorse a celebration of this type are:

PTA/PTO/PTSA/SPTA. PTAs and PTOs have an established identity and rapport with the school administration as well as the school board and/or school superintendent. They may have contacts with city or county officials which can smooth the way for anything special the celebration planners may need, including the use of facilities. They may be willing to donate money, supply volunteers, and provide food or materials. They may also be able to provide liability insurance coverage. The Virginia PTAs are 501(c)(3) (charitable) organizations through the Virginia PTA State Office. Copies of the 501(c)(3) IRS Determination Letter can be obtained from the Va PTA State Office. This letter shows that all contributions made to the PTA, and groups it sponsors, by businesses, organizations, or individuals are tax deductible.

(NOTE: Contributions to *charitable* organizations, including transportation expenses of volunteers, are tax deductible while contributions to *nonprofit* organizations are not.) See chapter on Relationship with PTA.

BE AWARE THAT PTA SPONSORSHIP OF YOUR CELEBRATION REQUIRES THAT THE CELEBRATION CHAIRPERSON BE A MEMBER OF THE EXECUTIVE BOARD OF THE PTA.

- **School Booster Clubs.** Many schools have highly organized booster groups (athletic, academic, musical, etc.) that may be willing to sponsor or endorse this activity. They may be willing to donate money, supply activity equipment, personnel, etc. Some of them MAY also be 501(c)(3) organizations.
- **Community Associations, Groups, and Organizations.** Facilities, and financial support may be available through a community association or other community organization. They may also have items which can be used by the various committees (decorations, games, casino, etc.)
- **Town or County government.** Using a governing body as a co-sponsor may allow the use of facilities that are unavailable to the general public. For instance, in some areas certain facilities may only be used on particular nights. Since graduation exercises or proms don't always fall on the night when the facilities may be used, having the governing body co-sponsor the event may mean a special-exception use-waiver for the facility.
- **Churches.** In many communities, churches may be a natural sponsor of this event because celebration purposes fit within most church activity guidelines. Churches may be willing to provide activity equipment, donate money, provide personnel, prepare food, etc.
- **Celebration facility.** The organization or business that controls the building where the committee wishes to hold the celebration may be willing to co-sponsor the event and may offer free or reduced rate use of their facilities. It may also provide additional liability insurance through existing policies and may provide some support personnel, both before and after the event as well as throughout the night.
- **Celebrities.** Depending on the school area and the families of the students, celebrities from all fields (entertainment, sports, politics) may be available and may give a real boost to attendance. However, it is important to **keep in mind that the real celebrities should be the students.** If the celebration will be overshadowed by TV coverage of a particular personality, perhaps attendance by that celebrity should be limited to pre-celebration publicity. For additional information on 501(c)(3) status, sales tax, etc., see the section on Legal Matters.

D. COMMUNITY SUPPORT

The support of the local community or communities represented in the school is important. Persons who hear about the celebration will offer advice and assistance and will help to build enthusiasm for future celebrations. The more enthusiasm that is generated, the better the celebration will be. Clubs, churches, civic and business organizations can put announcements or run items in their newsletters that may generate support in the form of cash donations, prepared food, door prizes, equipment, volunteers, and supplies.

Many community service organizations (Optimist, Rotary, Lions Clubs, etc. are always looking for speakers for their monthly breakfast/lunch/dinner meeting and would be pleased to have a chairperson, donations chairperson, publicity chairperson, etc. be their guest speaker.

The community will respond to the fact this is an alcohol/drug-free alternative celebration with the object being to have every student alive and well the morning following the celebration. While publicity geared toward the students should focus on the fun and games, students should be **well aware** of the celebration objectives: this is an alcohol/drug-free celebration and NO alcohol or other drugs will be tolerated before or at the celebration.

Madison County High School, *Madison County*, makes its community aware of this event by placing an entry in the local July 5th parade. Students ride on the float using that year's celebration decorations. Signs on the sides of the float read: "Celebrate Life! Alcohol/Drug-Free Activities." Madison County High School reports the crowd reads the caption and applauds the purpose. "We felt this was an innovative way to further promote the non-use of alcohol and other drugs to our public."

E. SCHOOL SUPPORT

The support of the school is extremely important. The administration and faculty can help promote the celebration to students. This is a perfect opportunity for the parents and teachers to work together. It is, therefore, important to keep the faculty well informed of the purpose, rules, and planned activities.

The school can help with publicity by allowing posters to be placed in prominent places in the building. Most faculty members are willing to wear buttons to advertise the celebration. Many teachers and staff members also may be willing to work at the celebration, and those who volunteer will probably have as good a time as students. The school will probably be able to provide help disseminating information to both students and parents. While it is true that the parents alone could manage this, working with and through the school will save much time and energy.

Schools will differ in what they have available. This is a partial list of what they MAY be able to provide:

- _ Sets of class mailing labels

- _ Places to hang posters
- _ Bulk rate mailing permit
- _ Laminating materials
- _ Printing materials
- _ Artistic assistance
- _ Publicity with students
- _ Contacts with community groups
- _ Class list (including parents' names) with phone numbers and addresses (directory information **only**)
- _ Space in newsletter for articles before and after celebration
- _ Facilities to hold celebration and/or committee meetings
- _ Use of copy machines, opaque projectors, overhead projectors, lettering guides, etc.
- _ Individual and/or group pictures of students
- _ Storage space for supplies and decorative items

Some school departments and/or teachers MAY be willing to work projects into the curriculum IF given enough lead time. Following are a few ideas—be creative, there are lots more!

- *Woodworking Shop*: Build or refurbish carnival games, casino equipment, candid backdrops or props
- *Photography Dept.*: Take, develop and/or enlarge publicity and ID photos
- *School Newspaper and/or Yearbook Staff*: Publicity, ads, articles, copies of yearbook photos
- *Print Shop*: Print letters to parents, letters to businesses, thank you posters or certificates, thank you notes, letterhead, etc.
- *Home Economics Department*: Make party foods, sew costumes for photo booth
- *Art Department*: Develop celebration logo, create posters, create candid photo backdrops
- *Drama Department*: Murals, backdrops for wall decor, games, candid photos.
- *Marketing Class*: Develop promotional materials which will appeal to fellow students.

F. STUDENT SUPPORT

It is important to start early to build enthusiasm among the students. Some communities ask the students for activity and prize ideas while others keep all celebration preparations, including the theme, a secret; some celebrations are organized and run by students. Use the approach that fits the needs and wishes of **your** community.

Use student leaders to help with publicity through school P. A. announcements or use student photos on posters advertising specific activities. If some of the student leaders don't respond or respond negatively, don't get discouraged, there are other students who **will** be extremely enthusiastic. The first year is the hardest; after that, the celebration will sell itself to future classes and they will come forward to give unsolicited suggestions for "their" celebration.

To encourage reservations and as an incentive to early sign-up consider:

- Posting a list of all who have paid or made reservations as soon as approximately 10 percent of the eligible students can be listed. Update the list frequently. Eventually, all seniors will want his/her name on the list.
- Posting the reservations list on a theme-related poster or banner such as port holes for cruise, records for a rock theme, fish or beach balls for a beach theme, “take” boards or film for movies, banner behind airplane, or steam from train for travel theme.
- Displaying prizes and celebration activity posters
- Holding cash or other prize drawings (principal’s parking space, movie passes, etc.)
- Giving T-shirts Note: Grad celebrations usually give T-shirts as publicity *before* the celebration, post-prom celebrations given T-shirts *after* the celebration as proof the students’ attended.

Set a goal (tell the Steering Committee, NOT the students) by which the first year’s success can be measured—perhaps 50 percent of the class—and then let the excitement build as the reservations exceed that percentage.

G. T-SHIRTS

T-shirts are liked by most students (and adults, too!) and are available with custom logos from a number of sources at a reasonable cost. Coordinate with the Senior Class Officers if they are also sponsoring a T-shirt sale.

Some ways to use T-shirts:

- * Give them as students sign up for the celebration—may increase early registrations, helps publicity, can be “uniform” or “ticket” for the celebration.
- * Give them to the first students (set the number) who enter the celebration—an incentive to arrive early.
- * Give them to all who stay till breakfast—lets parents know if their child really spent the night at the celebration (particularly good for prom celebrations).
- * Give them as door prizes.
- * Sell them to parent volunteers and teachers.
- * Print one color for students, another color for adults.
- * Use for publicity.
- * On back of shirt, list names of all donors who donate a set amount to the celebration.

H. VIDEO OF CELEBRATION

Consider videotaping the celebration for your school’s future celebration planners as well as giving a copy to classes for future reunions. Video cameras are widely available for rent if no one on the committee owns one. If a professional is hired, be sure to agree on what is to be taped and whether anyone else may take photos or videos during the celebration. Some professionals, hoping to sell lots of copies, basically show student faces with a background song and very little of the real celebration activities and demand exclusive photo rights. This method is good for the videographer’s sales but not for the record

keeping of the committee.

I. BORROWED ITEMS

Many people will be willing to loan items for use at the celebration. Be sure to return items promptly and in the same condition you received them. Consider designating one person to return all borrowed items after the celebration or having a day designated for pick-up of loaned items **by lenders**. If the task is left to the chairperson, it may seem overwhelming; assigning this as the only duty of another volunteer seems more manageable *See chapter on Clean-Up*.

J. THEMES AND ACTIVITIES

The most successful of these celebrations seem to be the ones that tie all of their activities and decorations into one single theme. They use the same basic games or activities each year, but make them match the current celebration’s theme by changing the names, targets, etc. *See chapters on Themes, Activities and Decorations*.

K. SAMPLE CELEBRATION SCHEDULE

Adapt schedule for your celebration and your community.

11:00 p.m. - 12:00 Midnight	Check in
11:00 p.m. - 5:00 a.m.	Music
11:00 p.m. - 3 or 3:30 a.m.	Activities, snacks
12:00 p.m. - 4:00 a.m.	Draw for door prizes
3:30 a.m. - 4:30 a.m.	Special “lag-time” activity
5:00 a.m. - End of celebration	
	• Breakfast
	• Distribute door prizes
	• Special activity (auction, raffle, “Womanless Beauty Contest,” “Academy Awards,”...)
	• Redrawing of unclaimed door prizes
	• Grand prize drawings

End of celebration “Hail and Farewell” (class or student body president says good-night or *at grad celebrations* invites everyone to attend future reunions, etc.)



RELATIONSHIP WITH PTA

Agreeing to have your school's PTA sponsor the all-night alcohol/drug-free prom or graduation celebration can have many benefits, but also involves some responsibilities for the celebration committee. Sponsorship by a PTA means that the Celebration Chair must be a member of the Executive Board of the PTA so s/he can sign After-Prom/After-Grad checks. Since the After-Prom/After-Grad committee is part of the PTA, it operates as any other committee, allowing the procedures of the PTA to handle many of the administrative responsibilities, while the After-Prom/ or After-Graduation Committee concentrates on the organization of the celebration.

BENEFITS of PTA sponsorship of All-Night Alcohol/ Drug-free After-Prom/After-Graduation celebrations:

- Use of PTA liability insurance.
- Recognized channels of communication between PTA and principal, superintendent, school board, etc.
- Automatic charitable tax status (ALL *donations* (NOT ticket sales) are *lega*/tax deductions for donors) (Local PTA is under the state PTA which is under the national PTA umbrella.)
- Credibility and validity in community.
- PTA treasurer files I.R.S. forms—including celebration information. NOTE: PTO's do not have access to the liability insurance policy mentioned above and may or may not be officially classified as a 501(c)(3) charitable organization by the I.R.S.

RESPONSIBILITIES of celebration committee to PTA:

- Report on a *regular* basis to your PTA Board.
- Each committee chairperson (including Celebration Chairperson) **MUST** be a dues paying member of the PTA.
- The PTA president is the ONLY person authorized by PTA by-laws to sign contracts that obligate the PTA.**

NOTE: Signing contracts automatically binds the PTA through its insurance policy. If a lawsuit should be filed, the PTA will be named and the PTA's policy will be used to pay attorney fees, court costs, or damages.

Vendor's Liability Insurance Policies. The PTA must be a named "co-insured" on the liability policy of those with whom you have contracts. Be sure you have a copy of the vendor's liability insurance policy for your records. This includes all activity vendors and any food vendors. These copies should remain with the contracts

and be kept as part of the celebration records.

Checking Accounts. The PTA *may* agree to a separate checking account for the celebration committee, but the account **MUST** carry the PTA's Employer Identification Number (E.I.N.), and be the responsibility of the PTA Treasurer. If the PTA has purchased a bond, the PTA treasurer (and others able to sign checks) should be named in the bond.

Fundraising. Coordinate fundraising plans with the PTA board, to insure there is no conflict with PTA by-laws, state PTA rules, a regular PTA program, fundraising effort, or a school function. If licenses are needed, obtain permits and give copies to the PTA treasurer. Be sure all required follow-up reports and paperwork are filed with the proper officials in a timely manner. Give the PTA treasurer a copy of *EVERY* report filed as well as a **detailed** financial report of the event.

Excess Funds at end of Celebration. Agree with the PTA president/board *in advance* about what will happen with any left over items or cash. **EXCESS FUNDS MAY NOT BE PLACED IN THE GENERAL PTA FUND UNLESS DONORS WERE MADE AWARE OF THIS WHEN THE DONATION WAS SOLICITED.** A balance can be left for next year's All Night Celebration Committee to pay deposits and start up costs. Small thank-you gifts may be purchased for the school and/or facility that provided support services, as an expense of the celebration. Funds can **NOT** legally be left for the use of the class at a future reunion.

REMEMBER: It is against Virginia law to solicit for one purpose and use the funds or items for another purpose. Unless otherwise stated in fundraising letters and publicity, all funds and items received for the celebration *must* be used for that purpose or carried forward to next year's alcohol/drug-free celebration

Financial Records and Tax Forms.

Keep complete and detailed financial records.

Everything **MUST** be given to the PTA treasurer for completion of filing requirements to the state PTA, Virginia Dept of Taxation, and the IRS. *See chapter on Legal Matters for details of necessary paperwork.*

FROM THE VIRGINIA CONGRESS OF PARENTS AND TEACHERS

Can a PTA work with another group in a cooperative project such as an After-Prom/After-Graduation celebration?

Yes, a PTA may work with another group and bear its share of the costs of a cooperative project; however, projects are required to be submitted for approval to the voting body of the local unit. If funds are required for the project, the local PTA may bear its share of the expenses. It should not make any financial commitment until and unless the expenditure of a definite amount is approved by the executive committee and authorized by the proper voting body.

When a PTA participates in a joint endeavor, it must make sure the rules of procedure or bylaws of the PTA do not conflict with the bylaws of the organization with which they are cooperating. If there is a conflict, the PTA should withdraw from participation in the event. (National PTA Handbook, p. 10)

Does an After-Prom/After-Graduation celebration have to be approved by the general membership of a PTA?

Yes, "projects are required to be submitted for approval to the voting body of the local unit." (National PTA Handbook, p. 10.)

Why is it so important that a PTA be made fully aware of any financial accounting of the After-Prom/After-Graduation celebration committee?

Should a PTA GROSS over \$25,000 (which includes any monies collected by the After-Prom/After-Graduation Committee), the PTA treasurer and president must complete and submit a 990 Form to the IRS. Failure to comply with this requirement could mean the loss of the nonprofit/charitable status of the PTA. Since the PTA President must sign the 990, he/she should be fully aware at all times of the financial activities of the PTA which includes the financial dealings of the After-Prom/After-Graduation Committee.

What responsibility does a chairman of the After-Prom/After-Graduation celebration have to the PTA?

The celebration chair **MUST** be a member of the local PTA Executive Board.

The chair should present a plan of work to the PTA board for approval, as stated in the PTA bylaws.

The celebration chair should present to the PTA executive board a financial plan which is to be included in the PTA budget and approved by the PTA general membership.

The celebration chair should give a report at each PTA executive board meeting on committee finances and an update of activities.

Does PTA bonding insurance cover the celebration chair or After-Prom/After-Graduation committee?

Yes, PTA bonding insurance covers ALL volunteers who handle money. This is in agreement of policies outlined on page 11, National PTA "Money Matters:" "It is in the best interest of the PTA to have the treasurer and all other persons authorized to handle funds and securities of the organization covered by a fidelity bond in the amount determined by the executive committee."

Virginia high schools that do not have a PTA but would like more information about forming one or converting their PTO to a PTA, may contact the Virginia PTA Congress of Parents and Teachers at: 1027 Wilmer Avenue, Richmond, Virginia 23227-2419. Phone: 804-264-1234. Toll free: 1-866-4vakids. Fax: 804-264-4014. Web site: www.vapta.org Email: info@vapta.org.

REMEMBER: ALL of the record keeping MUST be done whether or not your PTA sponsors the celebration. The only real restriction is who can sign the contracts, and that is because the PTA's insurance is on the line if there is a problem.

LEGAL MATTERS

THIS INFORMATION IS MEANT TO BE A GUIDE ONLY. IF YOU ARE UNSURE ABOUT ANY ITEM, CONSULT AN ATTORNEY.

Many attorneys will work with the celebration organizers on a pro-bono basis as their donation to the celebration. If possible, find an attorney who has a student in your school. Remember to keep the questions strictly related to celebration matters and to give the attorney or law firm credit for their donation at their regular billing rate.

CHECKING ACCOUNTS

Your celebration will need a checking account. ALL banks *require* an identification number to open a checking account. This number should be an Employer Identification Number (E.I.N.) [sometimes referred to as your “Federal ID number”] issued by the Internal Revenue Service. **Under NO circumstances should an individual’s Social Security number be used as the identifying number on the committee’s checking account.** If the celebration is sponsored by the PTA or another organization, their E.I.N. should be used. This number remains with the account and is passed on from year to year. If your committee needs to obtain its own ID number, see below for information.

If your celebration is sponsored by another organization (PTA, etc.), be sure to check with that organization concerning the number of signatures required per check, etc. This organization may also have requirements concerning bonding of officers. If the celebration is not sponsored by an outside group, consider purchasing a bond to cover the amount of *cash* that flows through this account annually and the persons who have access to this cash (persons with access to the checking account or donations committee). Check with an insurance agent for particulars.

EMPLOYER IDENTIFICATION NUMBER

An Employer Identification Number or E.I.N. is easy to obtain from the I.R.S. by filing Form SS-4. You can get an EIN quickly by applying online, www.irs.gov, or by calling. You can fax a completed Form SS-4 to the service center, and they will respond with a return fax in about one week. The E.I.N. is sometimes referred to as a Taxpayer Identification Number or T.I.N.

If your celebration is NOT sponsored by another group, the celebration committee treasurer should apply for an E.I.N. from the I.R.S. This number should then stay with the celebration committee regardless of changes in committee members, bank accounts, or banks. However, if an organization (such as the PTA) becomes the sponsor, the

number on the bank account should be changed to that organization’s E.I.N.

TO OBTAIN AN E.I.N.

- Obtain Form SS-4 by calling 1-800-829-3676.
- Fill out Form SS-4 **completely**—including:

Name of Applicant: organization’s “True legal name,” and address.

Entity Type: check *Other nonprofit organization*: “Substance Abuse Prevention.”

Reason for applying: check Banking Purpose: “Checking.” Organization’s starting date and fiscal year must be given (Questions 10 & 11).

Principal activity or service: “Educational—Substance Abuse Prevention.”

Answer **ALL** questions. Some will be “N/A” (not applicable).

Call 1-866-816-2065, Monday through Friday, 7:30 a.m. - 5:30 p.m. local time. You will be asked to read information from the **completed** Form SS-4.

You may begin using the number as soon as it is issued.

NONPROFIT vs. CHARITABLE

All celebration committees are nonprofit—no individual or group will make a profit. However, donations to *nonprofit* organizations are NOT *legal charitable* deductions in the eyes of the I.R.S. To be classified as a *charitable* organization—the organization must be so designated by the I.R.S. —and, then donations made to the organization are—*legal tax deductions*. However, the organization will NOT need to *pay* income taxes but *may* need to report information to the I.R.S. The celebration MAY be *charitable* **IF** it meets one of the following:

The celebration is sponsored by the local school PTA

AND

The local PTA has filed the Employer Identification Number (E.I.N.) with the State PTA Treasurer.

NOTE: In this case the PTA’s E.I.N. should be on the celebration account. All local PTA’s are automatically part of the 501(c)(3)—charitable—filing of the state and national PTA organizations **IF** the local PTA has filed their E.I.N. with the state PTA treasurer.

The celebration committee has filed and been granted 501(c)(3) status by the I.R.S. in its own right.

TO OBTAIN 501(c)(3) STATUS FOR YOUR COMMITTEE:

Obtain I.R.S. Publication #557 (Tax-Exempt Status for Your Organization) and Package #1023 (Application for Recognition of Exemption). Establish By-Laws (*certain items are REQUIRED to be included*). Forms 8718, 1023, and 872C along with *ALL* of their pertinent documentation **must** be filed. The organization will also

need its own Employer Identification Number (see above).

Obtain a “Business Registration Guide” from the State Corporation Commission, Corporate Operations Division Office, P.O. Box 1197, Richmond, VA 23218-1197 or call (804) 371-9733.

NOTE: The organization must be *legally* established (incorporated or formed according to *state* statutes) BEFORE filing the I.R.S. forms. *Both the I.R.S. and Virginia require particular wording on this form.*

There are fees connected with much of this filing. Most are one-time fees. Read everything carefully. **It is HIGHLY recommended that you have an attorney read over everything you file for 501(c)(3) status.**

HINT: This status will probably not be granted *unless* you are providing substance abuse *education and prevention* information—to students, parents, and the community. Use the word “celebration,” NOT “party.” Since IRS Form 1023 must be filed in a timely manner, obtain all packets before doing *anything*. **Keep copies of EVERYTHING sent to the I.R.S.!** Expect the I.R.S. to ask for clarification on at least one item before anything is granted.

INCOME TAX

All celebrations are nonprofit and, therefore, should not be subject to state or federal income tax. HOWEVER, if the **value** of all donations—**goods, services and cash**— from all sources, totals \$25,000 to \$100,000, a federal tax form 990EZ (Short Form Return of an Organization Exempt from Income Tax) MUST be filed along with all pertinent documentation and, in some states (NOT Virginia), a state informational form also must be filed. If the value of all donations exceeds \$100,000, the long Form 990 MUST be filed. **These forms must be filed no later than the 15th day of the 5th month following the end of the fiscal year for your committee or sponsoring organization.**

NOTE: Regional organizations also must track the value of goods, services, and cash donated to them for distribution to individual schools and may need to file I.R.S. Form 990.

If your committee is sponsored by the PTA, be sure to give all pertinent information (what you received, who gave it, how much it was worth [ask the donor for a value if it is not apparent], and who received it if it was given away) to the PTA treasurer to be combined with other PTA financial information so that a determination can be made regarding the need to file Form 990. **The PTA must combine your committee’s income with the other PTA income to determine whether an I.R.S. form must be filed. If your committee is sponsored directly by the school** where all

money goes through the school’s finance officer, be sure to comply with all of the school’s requests for information. Gross income (includes donations – cash, goods, AND value of services, ticket sales, and fundraisers)

\$0 - \$24,499.99: NOT required to file. .

\$25,000 - \$99,999.99: REQUIRED to file Form 990EZ

Over \$100,000.00: REQUIRED to file Form 990 (long form).

NOTE: GROSS income is the value of EVERYTHING your committee received *BEFORE* expenses.

To file IRS Form 990 (long or short form), you will need:

1. **Beginning AND ending checking account balance.** Be sure the checkbook has been reconciled when giving this amount. Do NOT use the current bank statement balance because some checks may not have cleared.
2. **Amount of each check, plus receipt for the item paid.** Each receipt must note exactly what was purchased and/ or how the item was used.

Depending upon whether the long or short form is used, the treasurer may need to break amounts down into categories (supplies, postage, printing, etc.) and then again by: program services, management and general, or donations, listing them as cash or in kind. For example, printing bills must note whether they were for fundraising or program services. Letters to donors or letterhead to be used for donation letters would be fundraising expense while a letter to parents (or letterhead for this purpose) would be program services. All items would need to be categorized in a similar manner.
3. **A list of every donation:** cash amount or item and value of item plus name and address of donor.
4. **A list detailing prizes:** state item, value and to whom it was given. The treasurer may not need this for every item, but it is better to over document than to have to try to go back and reconstruct accounts. Large value items *must* be detailed—particularly if the donor is issuing a 1099 for the item (i.e. cars, airline tickets, trips, etc.)
5. **Complete record of ALL fundraising efforts.** Include gross income, expenses incurred as well as profit made.
6. **Ticket sales.** Include any free tickets given.
7. **Copies of all contracts and vendors’ liability insurance policies.**

SALES TAX

Virginia Tax Code 58.1-609.8, #42 typically allows a sales tax exemption for these celebrations: “tangible personal property purchased for use or consumption by any nonsectarian organization exempt from taxation under 501(c)(3) of the Internal Revenue Code which is organized exclusively for the purpose of providing education,

training, services, assistance, and support to elementary and secondary educational institutions, using the methods now in common use by parents and teachers organizations throughout the Commonwealth.”

At the time of this writing, this exemption is effective for a 3 year period beginning July 1, and ending July 1. Keep up with this tax law.

Therefore, Items purchased by 501(c)(3) organizations for After-Prom and All Night Grad Celebrations ARE currently exempt from Virginia state sales tax. **Other states may have different rules.**

To avoid paying the tax, you MUST present a Sales and Use Tax Certificate of Exemption Letter from the Commonwealth of Virginia. This can be obtained by filling out an application online at www.npo.tax.virginia.gov and by providing the following documents:

- * 501(c)(3) IRS Determination Letter
- * A fiscal year-end audit, (an Independent Financial Audit from A Certified Public Accountant if group grosses over \$250,000)
- * The first two pages of the local group’s bylaws showing the group’s name and purposes
- * Copy of form 990 or 990 EZ
- * Authorized signature of President

Celebrations sponsored by their PTA must be sure their PTA has filed proper documentation with the Virginia PTA State Office, and received a copy of the 501(c)(3) IRS Determination Letter from the VA PTA State Office before filing with the state.

SALES TAX QUESTIONS:
Virginia Department of Taxation,
Sales & Use Tax Department,
PO Box 26626 Richmond, VA 23261-6626

LICENSES

SOLICITATION LICENSE

Check to see if your state requires a solicitation license. If it does, is your organization eligible for an exemption? There also may be county and/or city licenses required. Having the proper license (or exemption) will eliminate receiving a warning from the state, county, or city threatening a penalty for noncompliance.

The Virginia Solicitation of Contributions Law requires all organizations wishing to solicit for a charitable purpose in Virginia to file Form 100-A with that office thirty (30) days prior to any solicitation. This one-time exemption certification also exempts each organization that files from obtaining a solicitation license from any Virginia counties or cities where they may wish to make appeals.

The following excerpts are included for your information.

Section 57-48 states: “Solicit and solicitation mean the request or appeal, directly or indirectly, for any contribution on the plea or representation that such contribution will be used for a charitable purpose, including, without limitation, the following methods of requesting such contribution:

- Any oral or written request;
- Any announcement to the press; over the radio or television, or by telephone or telegraph.
- The distribution, circulation, posting or publishing of any handbill, written advertisement or other publication which directly or by implication seeks to obtain public support; or
- The sale of, offer or attempt to sell, any advertisement, advertising space, subscription, ticket, or any service or tangible item in connection with which any appeal is made for any charitable purpose or where the name of any charitable or civic organization is used or referred to in any such appeal.
- “Solicitation” as defined herein, shall be deemed to occur when the request is made, at the place the request is received, whether or not the person making the same actually receives any contribution.”

The celebrations fall into the qualifications as stated in the Code of Virginia (1950) and amended, Section 57-60.A.1.: “Educational Institutions that are accredited by the Board of Education, by a regional accrediting association or by an organization affiliated with the National Commission on Accrediting... **any foundation having an established identity with any of the aforementioned education institutions...**”

Section 57-52: “...If the Commissioner determines that any charitable or civic organization not registered with his office and not exempt from registration, irrespective of whether such organization is subject to the jurisdiction of this Commonwealth, has solicited or may be soliciting in this Commonwealth, directly or indirectly...(by whatever means)...he may, after ten days’ written notice mailed to the ... organization, cause to be printed in one or more newspapers published in this Commonwealth a notice in substantially the following form: “WARNING—UNREGISTERED CHARITABLE SOLICITATION. The organization named below has solicited contributions from Virginia citizens for allegedly charitable purposes. It has not registered with or been granted the appropriate exempt status by the Commissioner as required by law. Contributors are cautioned that their contributions to such organization may be used for non-charitable purposes.”

Section 57-57, D: “...No person shall represent or imply that a contributor will be entitled to an income tax deduction for his contribution unless a signed opinion of counsel or an I.R.S. ruling or determination letter holding gifts to such organization to be deductible has been obtained.”

Section 57-57, G: “No charitable ... organization shall accept any contribution exceeding five dollars in cash or tangible property without providing, on request of the donor, a written receipt acknowledging such contribution on behalf of the organization.”

Section 57-57, J: “No charitable or civic organization shall allow a professional solicitor to solicit on its behalf if the professional solicitor has not registered pursuant to Section 57-61.”

Section 57-57 N.: “*No person shall use or permit the use of the funds raised by a charitable solicitation for any purpose other than the solicited purpose* or, with respect to funds raised by general appeals, the general purposes of the charitable or civic organization on whose behalf the solicitation was made.”

Section 57-59: Enforcement of chapter; penalties. “A. Any person who willfully and knowingly violates or causes to be violated any provision of this chapter, or who shall willfully and knowingly give false or incorrect information ... in filing statements or reports required by this chapter, whether such report or statement is verified or not, shall be guilty of a misdemeanor, and upon conviction thereof, shall be sentenced for the first offense to pay a fine of not less than \$100 and not more than \$500 or undergo imprisonment for not more than six months, or both, and for the second and any subsequent offense to pay a fine of not less than \$500 and not more than \$1000 or to undergo imprisonment for not more than one year, or both.”

Section 57-60 (a): “The following persons shall be exempt from the registration requirements ... but shall otherwise be subject to the provisions of this chapter: (1) Educational institutions that are accredited by the Board of Education, by a regional accrediting association or by an organization affiliated with the National Commission on Accrediting, the Assoc. Montessori Internationale, the American Montessori Society, or the Virginia Association of Independent Schools, any foundation having an established identity with any of the aforementioned education institutions, ...”

Section 57-61.1: Time and effect of registration. “A. Registrations ... are effective, if complete, upon receipt by the Commissioner...”

Section 57-63. Local ordinances. “(a) The governing body of any city, town or county may ... provide for the regulation and licensing of charitable or civic organizations soliciting within the city, town or county, and for penalties for violation thereof...” “(a)(2) No charitable organization exempt from registration under Section 57-60 (a)(1) ... shall be required to be licensed (by the locality) ...”

Most high schools in the state filed forms during the '91-'92 school year. If your school has opened since then, be sure to check to see if your school is registered.

TO REGISTER: (NOTE: *This must only be done one time.* The exemption lasts the life of the school. **The school, however, should periodically update its list of recognized organizations and groups that support the school by sending in a new letter to the state agency.**)

The following forms **MUST** be filled out and returned to VA Dept. of Agriculture and Consumer Services, P.O. Box 526, Richmond, VA 23204-0562 18-0526.

— **Remittance Form for Charitable or Civic Organization**

— **Form 100-A** (Check YES to Box 6 and 6A and NO to Box 6B); have signature on back page notarized.

The following items **MUST** be attached:

Check made payable to “Treasurer, Commonwealth of Virginia.”

Copy of Accreditation Certificate (This is your school’s accreditation certificate; obtain from school principal.)

Letter from school principal acknowledging the organization’s support of the school. This must be an original on school letterhead signed by the principal and may be as simple as: “This is to certify that _____ (name of all night celebration organization/committee) supports _____ high school.”

A current financial statement: A copy of the signed and completed IRS Form 990 or 990EZ—IF required by the I.R.S., a **certified treasurer’s report for the past fiscal year** (to certify simply have the treasurer write “I certify this to be a true copy of the financial statement of _____ organization for the ____ school year. [signed] _____, Treasurer, ____ [date signed]). Exception: if newly organized with no financial history, send a budget for the current fiscal year.

Current listing of the officers, directors, trustees, etc., including their names and addresses. (*See chapter on Steering Committee*)

The following items must be sent IF they are pertinent:

Signed copy of all current contracts with any professional fund-raising counsel or solicitor

Copy of the certificate of incorporation, articles of incorporation or other governing document

Copy of organization’s bylaws and any amendments

Copy of I.R.S. tax exempt status notification letter [501(c)(3) designation] or copy of completed application, if pending

***Regional groups formed to solicit for a number of schools collectively may also qualify for the exemption. NOTE: This is in addition to each school filing for their own exemption.**

File all of the information listed above **except** that, **in addition**, the regional group **must** supply:

One letter from the principal of **each** school it represents acknowledging the regional organization's support of the school.

A copy of the accreditation certificate from **each** school it represents.

If this exemption is not obtained, regional groups must then file Form 102 **annually** with approximately 16 pieces of documentation, an initial filing fee, and an annual fee, depending on the value of the group's gross contributions.

If you have questions or would like a complete Virginia Solicitation of Contributions Law packet write or call:

(804) 786-1343

Office of Consumer Affairs

Virginia Dept. of Agriculture and Consumer Services

P.O. Box 526

Richmond, VA 23218-0526

VIDEO LICENSE

OBTAINING PERMISSION TO USE VIDEOS (MOVIES) AT THE CELEBRATION

ALL celebrations that plan to use commercial videos (i.e. major Hollywood movies) **MUST** have a license. It doesn't matter how or where the video is obtained, a one-night license **MUST** be purchased from the Motion Picture Licensing Corporation.

The Motion Picture Licensing Corporation (MPLC) is an independent copyright licensing service exclusively authorized by major Hollywood motion picture studios to grant Umbrella Licenses to corporate entities and any other organization or institution (both profit and non-profit), as well as federal, state and local government, for the public performance of videos and DVDs. For information (or to discuss fees) call, write or visit:

Motion Picture Licensing Corporation
5455 Centinela Avenue
Los Angeles, California 90066
(800) 462-8855 (in CA: 310/822-8855)

E Mail: INFO@MPLC.COM

Web Page: WWW.MPLC.COM

THE COPYRIGHT LAW (This information comes directly from the Motion Picture Licensing Corporation.)

*“By law, as well as by intent, the pre-recorded videocassettes and DVDs which are available in stores throughout the United States are **for home use only**— unless you have a license to show them elsewhere.*

The *Federal Copyright Act* (Public Law 94-553, Title 17 of the United States Code) contains simple, straightforward

rules governing showings of *video* material. These rules are summarized in the following paragraphs:

The rental or purchase of a videocassette or DVD *does not* carry with it the right to show it outside the home (Section 202).

DVDs and videocassettes may also be shown, without a license, in the home to “a normal circle of a family and its social acquaintances” (Section 101) because such showings are not “public.”

- DVDs & videocassettes may also be shown, without a license, in certain narrowly defined “face-to-face teaching activities (Section 110.1) because the law makes a specific, limited exception for such showings. ***There are no other exceptions.***
- **All other showings of DVDs & videocassettes are illegal unless they have been authorized by license.** Even “performances in ‘semipublic’ places such as clubs, lodges, factories, summer camps and schools are ‘public’ performances subject to copyright control” (Senate Report No. 94-473, page 60; House Report No. 94-1476, page 64).
- Businesses, institutions, organizations, companies or individuals wishing to engage in non-home showings of DVDs & videocassettes *must* secure licenses to do so—*regardless* of whether an admission or other fee is charged (Section 501). This legal requirement applies *equally* to profit-making organizations and nonprofit institutions (Senate Report No. 94-473, page 59; House Report No. 94-1476, page 62).
- Showings of DVDs & videocassettes without a license, when one is required, are an *infringement of copyright*. If done “willfully and for purposes of commercial advantage or private financial gain,” they are a *Federal crime* (Section 506). In addition, even innocent or inadvertent infringers are subject to *substantial civil damages* (ranging from \$500 to \$20,000 for each illegal showing) and other penalties (Sections 501-505).”

EXHIBITION QUESTIONS & ANSWERS

“Anyone showing videocassettes or DVDs at any place outside the home requires a license. While each business, institution, organization or government body is unique in its respective way, they share common questions regarding the showing of videocassettes. Below are some frequently asked questions.

Q. “We own the pre-recorded videocassettes we would like to exhibit. Are we required to have a public performance license to show them?”

A. Yes. The mere purchase or rental of a pre-recorded videocassette does not carry with it the right to exhibit. You are required to have a public performance license.

Q. We are a nonprofit organization. Are we required to be licensed?

A. Yes. The legal requirement to be licensed for public performances of videocassettes applies equally to nonprofit and profit-making organizations.

LICENSED CHARACTERS & COPYRIGHTED MATERIALS

Please be aware: It is ILLEGAL for your committee, school, PTA, PTO, or ANY other group to use copyrighted materials in ANY way for the celebration unless specific written permission is obtained or you have purchased licensed products from an authorized dealer. This includes ALL cartoon, book, and movie characters—including Dr. Seuss, Disney, Hanna Barbara, Warner Brothers, etc.

The excuse, “But, it’s for such a good cause!” won’t cut it with the owners of the copyright. Giving them credit (i.e., © _____, date) as done in a term paper will not fix the problem. If they discover their items were used illegally, regardless of the reason, expect litigation, and, be aware: it’s expensive!

INSURANCE

Insurance is a MUST!!! It is really important that this celebration be covered by liability insurance. Do NOT make the mistake of assuming that no one will be hurt or that if someone is hurt, s/he won’t sue. Consider SAFETY for all phases of this celebration. Follow all safety rules and regulations set up by the celebration facility, your school, law enforcement officers, and fire department and/or fire marshal.

If pre-celebration inspections are available from any of the above groups, make use of them and be sure to get a signed release from the inspector for the celebration records. If your group is involved in a lawsuit, you and/or your group may be dismissed from it immediately based on these signed inspection forms.

Be sure to obtain a copy of each activity vendor’s liability insurance form each year. Your sponsoring group must be named as a “co-insured” on this policy. Put this copy in your committee’s permanent record file. If a vendor damages the facility or anyone is injured, you will have the name and address of the vendor’s insurance company and that you can contact if the vendor refuses to do so.

Start early to research your insurance. Check with the facility where the celebration will be held, any celebration sponsors, and the school. If there are many celebrations in your area, a group policy may be purchased which could cut costs

considerably. Be sure to check the number of volunteers required to fulfill the insurance requirements. Check also with the facility and fire marshal concerning their rules and regulations.

In recent years, liability insurance carriers have increased restrictions for covering certain activities—swimming/pool events, mechanical horses, air bounce rides, etc. — at events like carnivals and all-night celebrations.











It is crucial that your all-night events have liability coverage and that planners know what events can be covered and under what restrictions. In some cases, your PTA or sponsoring organization may have to buy a special insurance rider to cover a particular activity. Permission slips/liability waivers are often required. For further information, contact your high school’s PTA/PTSA president and your specific insurance carrier to determine coverage.

To recap the insurance information:

- Check on the specific coverages of your insurance policy, or that of the sponsoring organization.
- Check with the celebration facility to see if its insurance will cover any part of the celebration. If a pool is involved, be sure to check the status of the pool insurance.
- Be sure contractors who will be supplying equipment on contract (i.e., recording studio, D.J., games, special lighting) carry liability insurance; obtain a copy of the policy, naming your group as a “co-insured”, for your records. *NOTE: If the PTA is sponsoring your celebration, the PTA president must sign all contracts according to PTA by-laws.*
- Check with your school regarding the school’s coverage and whether the celebration might be covered by the school system. (After-Prom celebrations *may* be considered an extension of school activities, but After Grads are NOT!.)
- **If necessary, purchase a policy for one night.**



To avoid legal problems involving insurance and litigation:

-  Follow **ALL** rules set by the facility where the celebration will be held.
-  Have a formal Fire Safety Inspection conducted by a local Fire Marshal. Keep a copy of his or her report for your records. Follow **ALL** rules established by the local fire marshal for the safety of all decorations and activities. They are for your physical and legal protection.
-  Get a copy of the latest fire inspection from the facility.
-  Personally check all certification cards of safety persons hired or volunteering to work the celebration—particularly those working around water. Be sure certifications are current and are the ones required by law.
-  Use common sense in planning the location and type of all activities. *No activities in hallways used for exits!*
-  **Think SAFETY at all times.**
-  Have an emergency evacuation plan for the celebration facility. Be sure all volunteers—particularly steering committee and security staff—are aware of it.
-  Have All Steering Committee and Security Staff carry a flashlight and a cell phone.
-  Practice good safety precautions when handling food.
-  Have parent or guardian of students complete a Risk Acknowledgment form.

**THIS INFORMATION IS MEANT TO BE A GUIDE ONLY.
IF YOU ARE UNSURE ABOUT ANY ITEM, CONSULT AN ATTORNEY.**

CHRONOLOGY FOR PLANNING AN ALL NIGHT CELEBRATION

The following list is presented with the hope of making celebration planning easier. This list is not intended to be all inclusive, but does give an idea of *some* of the things that need to be done and their approximate order. **It is only a SUGGESTED plan.**

AS EARLY AS POSSIBLE

- * Make decision to have an alcohol/drug-free celebration for prom, graduation, or both; ideally by September or October for first celebrations but planning for a successful celebration has begun as late as one month before.
- * Organize five or six enthusiastic parents to form a steering committee.
- * Choose or elect chairperson, secretary, and treasurer.
- * Meet with school administration to explain concept, seek cooperation and support.
- * Meet with class advisors/sponsors to explain celebration concept and seek support.
- * Locate place to hold steering committee meetings. (Perhaps the school?)
- * Locate a celebration facility.
- * Choose a theme.
- * Choose basic activities that will fit theme and facility.
- * Decide which committees will be needed.
- * Approve budget. Decide if a student fee will be used to pay for the celebration, if donations are to be solicited, whether a fundraiser will be held.
- * Set tentative celebration guidelines. Consider each rule very carefully as first-year rules will set a precedent.
- * Send a letter to the parents/guardians of *every* eligible student explaining celebration concept and ticket price. Include a list of volunteer and material needs. (Letters may need to be in several languages.) *See Appendix A.*
- * Hold a parents' meeting to obtain names of those interested in participating in some way.
- * If your school is having both after-prom and graduation celebrations, set up a meeting of the two steering committees to coordinate common areas of concern.
- * Meet with student leaders in person to explain the celebration concept and solicit their support.
- * Fill out building use forms for any committee meetings to be held in the school.
- * Fill out necessary forms for use of celebration facility.
- * Obtain rules of operation from celebration facility.
- * Obtain rules of operation from fire marshal.
- * Encourage chairpersons and committee members to read "Celebrate Life!" (and last year's committee reports).
- * Meet with local business leaders to explain celebration concept and solicit support.
- * Arrange for a set of class pictures through yearbook sponsor to use for check in or other activity, if desired.

TREASURER

- * Open checking account or prepare new signature cards for existing account.
- * With the help of major committee chairpersons, prepare an estimated budget that includes *every* committee and activity; have it approved by the steering committee.
- * Obtain list of students including parents' names, addresses, and phone numbers from the school. (This is *directory* information and *should* be available for your use.)
- * Request use of the school bulk rate permit and obtain rules for assembling bulk rate mailings. (Bulk mailings require 250 or more pieces of mail.)
- * Request a set of student mailing labels from the school for the first mailing.
- * Find a place to have printing or copying work done—free or reduced rate, if possible.
- * Arrange with school registrar to obtain names, addresses, and phone numbers of any *new* students who check in during the year or, for grad celebrations, those who are temporarily away for the year but expect to graduate with the class.
- * Arrange to obtain celebration stationery, business cards, and note cards for use of various chairpersons and committees. All items should be generic so they can be passed on to next year's committee—and all can *probably* be obtained as donations.

ALL COMMITTEES

- Decide on general direction committee will take.
- Submit suggested budget to treasurer.
- Begin putting together basic committee.
- Reserve any items to be borrowed or rented as soon as possible—no committee chairpersons should sign any contracts. If PTA sponsored, PTA president must sign contracts.

SIX MONTHS BEFORE**STEERING COMMITTEE**

- Decide whether a grand prize will be given, what it will be, and how and where it will be obtained. If necessary, organize a fundraiser with approval from sponsoring organization.
- Obtain celebration facility layout and distribute to each committee chairperson.
- Decide if incentives will be given to encourage early celebration reservations or ticket sales.
- If any custom-made items are to be ordered as favors or prizes, get art work prepared, find supplier, and place order *as soon as possible* (six weeks minimum usually needed and more time preferred).
- Send second letter to parents. Give update on celebration plans, ask for volunteers and student reservations.

CHAIRPERSON

- Check on committee chairpersons to see that each has enough volunteers.
- Be sure every committee chairperson has a copy of final evaluation report form and knows that due date is one week following celebration.
- Schedule meeting of ALL committee chairpersons to build enthusiasm and give information.
- Check to be sure donations committee sends solicitation letters out as soon as possible.

TREASURER

- Provide expense reimbursement forms to committee chairpersons.
- Revise estimated budget as needed.

ALL COMMITTEES

- Solidify plans and begin implementing them.
- Coordinate with other committees.
- Revise budget needs.

FOUR MONTHS BEFORE**STEERING COMMITTEE**

- Meet with committee chairpersons to build enthusiasm and light fire under slow starters. To assure they are beginning to work on their part of the celebration, ask them to bring a committee report.
- Send third letter to parents. Increase effort to get them to help in some capacity. Give celebration plan update and let them know of any needs you still have.

THREE MONTHS BEFORE**CHAIRPERSON**

- Check that all committees have arranged for any necessary printing.
- Check that all custom-made items are in full production.
- Arrange for local police/security officers.
- Contact celebration facility and provide an update on celebration plans.
- Check that all items needed by committees have been ordered or otherwise arranged.

STEERING COMMITTEE

- Begin teaser type publicity about celebration to students.
- Implement plans.
- All items should be ordered or reserved.
- Meet with other committee chairpersons, as necessary, to coordinate plans.

TWO MONTHS BEFORE

CHAIRPERSON

- Contact all committees for final “needs” list.
- Contact Fire Marshal to provide necessary information and arrange celebration night inspection.
- Follow up on all special orders to ensure on time delivery.
- Confirm storage place and space for items that will need to be stored for next year such as decorations, game tables, non perishable food related items, booths, etc.
- Set time and place for meeting with prospective committee members for following year and send notice via appropriate newsletter.

TREASURER

- Revise budget **again**.

STEERING COMMITTEE

- Start heavy publicity directly to students to encourage their attendance.
- Continue to implement plans.

ONE MONTH BEFORE

CHAIRPERSON

- Hold final pre celebration joint meeting of all committee chairpersons to give brief status reports and build enthusiasm among parents. Remind them of written report due week following celebration.
- Contact class guidance counselors to obtain names of eligible married students and foreign exchange students. Be sure names are on check-in list but are removed from major prize eligibility. Grad celebrations: Contact class guidance counselors regarding celebration eligibility of class members. Make arrangements to check back with them closer to the celebration.
- Obtain names of any married students, any known eligible “guests,” etc.

TREASURER

- Announce date for last bills to be turned in (suggest night of celebration or at least indication of outstanding bills at that time so excess cash can be calculated for prize giving, etc.).

STEERING COMMITTEE

- Arrange to hold assembly with all eligible students—”sell” celebration hard!
- Reconfirm all reservations of equipment, food, and other arrangements.
- Check with volunteers to be sure celebration area will be fully staffed.
- Finalize information for adult volunteers and students.

TWO WEEKS BEFORE

Hold meeting of next year’s prospective parents’ committee to explain celebration concept and build enthusiasm for planning next year’s celebration. Invite them to help with final set up of this year’s celebration.

CHAIRPERSON

- Check with each committee chairperson for a verbal progress report. Be sure each volunteer has been told which shift and exact duties s/he will have at the celebration.
- Confirm that clean-up committee is set.
- If using paper tickets, be sure ticket packet is distributed to students.

STEERING COMMITTEE

- Continue to encourage students to sign up.
- Reconfirm arrangements as necessary at this point.
- Hold necessary volunteer training sessions. Be sure each adult volunteer knows the evacuation plan.
- Increase publicity to students.
- Finish up all but absolute last minute items.

WEEK OF CELEBRATION

CHAIRPERSON

- Follow up on any known problems.
- Re: Grad celebrations: Remind guidance counselors that you need seniors’ graduation status for eligibility to attend/win prizes at celebration as soon as possible. **NOTE:** This information may not be available until the day of graduation.

TREASURER

- _ Revise budget as necessary.
- _ Disburse excess money as dictated by committee chairperson requests and steering committee approval.
- _ Provide update of financial status to steering committee.

STEERING COMMITTEE

- _ Using financial update from treasurer, make decisions concerning any last minute purchases, prizes, or expenditures.
- _ Continue to encourage students to commit to attending celebration. Attend as many student meetings as possible.
- _ Make reservations/tickets available at every opportunity.

ALL COMMITTEES

- _ Pick up all equipment and supplies as soon as possible.
- _ Make last minute changes in plans as necessary.
- _ Reconfirm that key volunteers and paid staff will be present for set-up and/or actual celebration.

DAY OF CELEBRATION**STEERING COMMITTEE**

- _ Be available to help as needed for celebration set up.
- _ Pick up last-minute items.

CHAIRPERSON

- _ Be available entire set-up period to provide help and advice wherever needed.
- _ Be sure security committee checks for and disposes of any illegal substances.
- _ Grad celebrations:
 - Recheck with guidance counselors regarding any seniors with uncertain graduation status.
 - If committee decision is to deny attendance to nongraduating students (today or at end of summer school), make arrangements to return ticket price to them *before* celebration.
 - Notify security, check-in, and prize committee chairs of graduates ineligible to enter celebration or win major prizes.

TREASURER

- _ Write checks or obtain cash for any payments to be made at celebration.
- _ Obtain cash for change for ticket sales at door, if applicable.
- _ Remind committee chairpersons that bills are due **by celebration time**.

ALL COMMITTEES

- Set up for celebration. Begin as early as possible.

AT THE CELEBRATION**CHAIRPERSON**

- _ Be at facility an hour or so before the doors open. Be free to move around the celebration all evening answering questions and handling emergencies. Handle any problem as it occurs and don't worry. Some volunteers won't show but others will fill in and the students will have such a marvelous time that they'll never know if something doesn't go as smoothly as planned.
- _ Have a good time and enjoy the celebration! The celebration is going to be a great success!

TREASURER

- _ If ticket fee is charged, be available at door to make last-minute sales.
- _ Check with each committee chairperson for final bills.
- _ Determine amount of cash on hand after all final bills and advise chairperson of amount of excess cash available for extra prize giving at end of celebration.

STEERING COMMITTEE

- _ Attend entire celebration; be available for questions and problems. Help in your area of responsibility or as needed.
- _ Be prepared for volunteers and students as they arrive.

MORNING AFTER CELEBRATION

STEERING COMMITTEE/CHAIRMAN

- _ Be sure clean-up committee is ready to work.
- _ Be sure excess food is donated as planned.
- _ Take items to storage.
- _ Be sure items to be returned are placed together and returned to appropriate committees or persons.
- _ Check for lost and found items.
- _ Mail thank you letter to newspaper editor.

TREASURER

- _ Make deposit of ticket money taken in at celebration, if applicable.

ALL COMMITTEES

- _ Break down own area.
- _ Turn in lost and found items to celebration chairperson.
- _ Pack up any salvageable items for next year.
- _ Pack up or otherwise take charge of any irreplaceable items loaned or rented by your committee for the celebration until they are returned or placed in a safe place.
- _ Be sure clean-up committee is aware of which items were borrowed or rented and which may be discarded.

WEEK FOLLOWING CELEBRATION

CHAIRPERSON

- _ Hold evaluation meeting of all committee chairpersons.
- _ Collect committee reports to be given to next year's committee.
- _ Publicly thank community and workers (may use letter to editor).
- _ Send thank you notes to key persons: committee chairpersons, school staff, facility personnel, and vendors.
- _ Check to be sure thank you notes have been sent to all donors by donations committee.
- _ Write personal thank you note to all major donors.

TREASURER

Remind all committee chairpersons that bills are due on whatever date you select. Let them know this is NOT a flexible date.

ALL COMMITTEES

- _ Submit detailed written report, *your legacy*, to celebration chairperson.
- _ Check to be sure all bills pertaining to own committee have been paid.

MONTH FOLLOWING CELEBRATION

CHAIRPERSON

- _ Compile copies of all committee reports and evaluations.
- _ Deliver complete set of reports and records to school principal for school file or to PTA, if responsible. If new committee is in place, deliver complete set of reports and records to new chairperson.
- _ If no new committee is in place, make arrangements with the school principal to hold a parents' meeting in fall and to deliver a complete set of reports and records to the new chairperson then.
- _ Make final report to sponsoring organization, if applicable.

TREASURER

- _ Be sure all bills are paid.
- _ Prepare final income/expense statement.
- _ Prepare tax forms, if dollar amount so indicates OR give ALL necessary information to sponsoring organization's treasurer for their use in preparing tax forms.
- _ Turn books over as soon as possible to new committee for making early deposits for items for next year's celebration