



***Special
Olympics***
Georgia

**FINANCIAL MANAGEMENT
Policy and Procedure Manual
Area/Local Accounts**

Table of Contents

	<u>Page</u>
Basic Financial Considerations	4
Opening an Account.....	5
Sample Annual Budget	6
Account Categories.....	7
Implementation/Reporting/Receipts	8
Revenue Summary Sheet Procedures.....	10
Expense Summary Sheet Procedures	12
Paid Invoices	13
Bank Reconciliation Sheet Procedures.....	14
Cash Proof Sheet Procedures	15
Investment Accounts	15
Financial Reporting & Accountability	16
Dormant Account/Accreditation Policies.....	17
Salary Policies.....	18
Sales Tax Exemption Letter	19
Sample Cash Proof Sheet.....	20
Sample Revenue Summary Sheet	21
Sample Expense Summary Sheet.....	22
Sample Bank Reconciliation Sheet	23
Donation Receipt	24
Travel Advance Form	25
Budget Worksheet	26
501 c3	27
Fund Raising Authorization Form	28
In-Kind contribution Form	30

Revised October 9, 2024



***Special
Olympics
Georgia***

INTRODUCTION

The mission of Special Olympics is to provide year-round sports training and athletic competition in a variety of Olympic-type sports for all children and adults with intellectual disabilities, giving them continuing opportunities to develop physical fitness, demonstrate courage, experience joy and participate in a sharing of gifts, skills and friendship with their families, other Special Olympics athletes and the community.

This is your step-by-step manual to assist you with your financial reporting responsibilities. Although this is a very useful manual, remember that it is not your only resource. The Special Olympics Georgia (“SOGA”) staff is also just a phone call away. Feel free to call Ansley Bonner, our Account Manager at 229-256-1323.

SOGA has a Georgia sales tax exemption status. A copy of this letter is on page 31 and must be shown before making a purchase. This is the only document needed in order to be exempt from Georgia sales tax.



BASIC FINANCIAL CONSIDERATIONS FOR AREA/COUNTY PROGRAMS

As Special Olympics Georgia continues to grow at all levels, the need for financial planning has become more evident. This manual was prepared to give you some basic financial planning assistance.

The budget acts as an effective tool to project needs and to control spending. In preparing the budget, look at the past year's figures and experiences to help formulate the new budget. Use realistic estimates, being careful not to overestimate income or underestimate expenses.

Receipts serve as reminders and permanent records of contributors and funding sources. No one can remember every donor – with these records you will know whom to call on to use as a resource in the future.

The basic accounting method will help you keep spending under control. ***Update your records at the end of each month and submit a financial report to the SOGA office by the 15th of the following month. (If there is no activity in the account, we still need to receive the financial report marked "No Activity" for our files to close out the month.)*** These reports will also help show the Management Team where the program stands financially.

IMPORTANT** Supporting documents must be kept by month in case you are selected at random for the annual audit. We also perform a periodic spot audit of each Area and County Account throughout the year.

OPENING AN AREA OR COUNTY ACCOUNT

(All financial institutions must be FDIC Insured)

1. Prior to opening a Special Olympics Georgia account, a Management Team must be formed and working.
2. In order to open an account at most banks, three forms need to be completed.
 - a. Corporate Resolution
 - b. Deposit Agreement
 - c. Signature Card (the deposit agreement and signature card could be combined)
3. The account must be opened by listing the name of the corporation first (Special Olympics Georgia, Inc.) then your area/county name, with a dash dividing the two.
 - a. Examples: Special Olympics Georgia, Inc. – Polk County, Special Olympics Georgia, Inc. – GOAL Soccer
4. Instruct the bank that you would like to have your bank statement cut off as the last day of the month. This will make monthly reporting much easier.
5. Two required names on the signature card are the Chief Executive Officer of Special Olympics Georgia and the Chief Operating Officer or Director of Programs. The other two names must be the Chairperson of the Area/County Management Team, and the Treasurer of the Area/County Management Team. The signature of the Chairperson and Treasurer are required for all checks.
6. Sign the Corporate Resolution, Deposit Agreement, and Signature Card with the names and titles of the persons who will be authorized to sign checks and mail all three forms to the SOGA Norcross Office. The Corporate Resolution will then be completed by the SOGA Office since the information being requested pertains to the corporation, not the individual area/county.
7. Forms will be signed and sealed by the CEO and COO or Director of Programs and returned directly to the bank.
8. All savings accounts, money markets accounts, or CD's must be opened using the same procedures.
9. A financial package will be mailed to the Treasurer upon request or may be found on our website.

UPDATE SIGNATURE CARDS AND CORPORATE RESOLUTIONS AS CHANGES OCCUR. Remember to always use the above procedure when doing so.

IMPORTANT It is a conflict of interest for the Local Coordinator or any SOGA Office employee to also serve as Treasurer of a local/area program.**

SAMPLE ANNUAL BUDGET AREA 8 – PEACH COUNTY

Revenues

Individual Contributions	\$200
Service Club Contribution	\$300
Fundraising Project Income	\$1000
Coaches Clinic Revenue	\$300
Total	\$1800

Expenses

Office Supplies	\$50
FR Expense – General	\$100
Games Meals	\$100
Games uniforms	\$300
Total	\$550

*A budget is no longer required if you do not have a Special Olympics Georgia bank account.

***Reminder: No agency accredited by Special Olympics Georgia may fundraise using the name, logo, or any property belonging to Special Olympics Georgia without a Special Olympics Georgia bank account**

SPECIAL OLYMPICS GEORGIA

ACCOUNT CATEGORIES

Description	Account Code	Notes
REVENUE		
Transfer of Funds	40100	Please explain, any revenue from SOGA
Foundation Contributions	40200	
Individual Contributions	40400	
Corporate Contributions	40600	
Employee/Service/Civic	40700	Churches, previously 40800 and 40900
Fundraising Project Income	42050	Used for authorized FR income; please include FR title
Area Grants	42100	
Interest Income	42300	
Games Revenue	43000	
Other Revenue	43100	Family Camp- Registration Fee
Coaches Clinic Revenue	43500	
Sale of Merchandise	44000	Souvenirs
EXPENSES		
Salaries	50000	Stipend local coordinator
Equipment/Furniture	57000	
Office Supplies/Power	58100	
Program Supplies	58300	
Telephone Expenses/Internet	60000	
Postage - Shipping	61030	
Postage - Stamps	61040	
Storage Space Rent/Post Office Box Rent	62100	
Equipment Rental/Copier Rental	63100	
Equipment Maintenance Expense/Tag Registration	63200	
Printing	64200	
Photography	64300	
Bank Charges	68200	
PR Expenses	69100	Audio/visual, flowers
Contracted Services	69300	Athletic officials, cafeteria workers, etc.
Miscellaneous Exp	69600	Nothing over \$50
Fundraising Exp- General	69800	does not include sale of merchandise; please include FR title
Merchandise to Sell	69820	
Volunteer Recognition	72000	
Special Events	73000	Dances, food for dances
Contribution to SOGA	74000	
Annual Registration/Assessment Fee	91000	
Games - Meals	91010	
Games - Equipment/Signage	91020	
Games - Supplies	91030	
Games - Travel	91040	transportation to games/practices
Games - Housing	91050	
Games - Entertainment	91060	
Games - Awards	91070	
Games - Uniforms	91080	
Games Registration	91090	State Games
Games - Facilities	91100	Includes practices
Coaches Clinics	92010	
Food/Beverage	92500	management team meetings, non staff food
Hotel	92550	
Travel	92600	Air & mileage
Registration/ Med Fest	92700	Leadership conferences, other conferences
Local Grants to Local Programs	99200	
Transfer of Funds	99990	Please explain

ACCOUNTING PROCEDURES

Implementation

The SOGA Office will provide each Treasurer with the following forms:

- Cash Proof Sheets
- Revenue Summary Sheets
- Expense Summary Sheets
- Bank Reconciliation Sheets
- Revenue/Expense Account Codes

For additional forms or assistance please contact Director of Sports at 770-414-9390 x 1108.

Reporting

All cash receipts (i.e. contributions, fundraising events, grants, etc.) must be separately entered on a Special Olympics Georgia receipt form. The receipt information is listed on the Revenue Summary Sheet and forwarded monthly to the SOGA Office.

All expenditures must be listed monthly on the Expense Summary Sheet and forwarded monthly to SOGA.

****Financial Reports for all areas and agencies are required each month to include T-Bonds, Money Markets, Savings Accounts and Checking Accounts****

****Quarterly Reports are due on the 15th for CD's and Investment Accounts****

Our auditor requires that the following forms be received in the SOGA office by the 15th of each month following the month reported.

1. Revenue Summary Sheet
2. Expense Summary Sheet
3. Bank Reconciliation Sheet
4. Cash Proof Sheet
5. Copy of Bank Statement

This monthly reporting process is to be followed by each Treasurer responsible for program support and fundraising services within Georgia. If there is no activity in the account for a month, you must still submit a cash proof sheet, bank reconciliation sheet, and copy of bank statement. Write "No Activity" on the top of the forms and fill in area #.

ACCOUNTING PROCEDURES CONT'D

Receipts

All income (cash and checks) must be deposited in the bank before it is spent.

Recording of Monies

All cash income must be deposited and recorded at the source level where the money is received (i.e. if a donation is given for an Area Program, the receipt should be written by the Treasurer, Chairperson, or Local Coordinator).

Receipt Form

A receipt must be written for the recording of all monies received by the Special Olympics Georgia program. The white original is to be given to the Donor and the yellow copy should be attached to your copy of the bank deposit and filed in your monthly financial folder. See receipt form below.

REVENUE SUMMARY SHEET PROCEDURES

The purpose of the monthly Revenue Summary Sheet is to provide the SOGA office and the local or area program with a record of revenue received during the month.

The following describes how the Revenue Summary Sheet is completed, including definitions and examples of titles used on the sheet. See sample on page 19.

Date Received

This column is used to show the date that the receipt was written and should be the same as listed on the receipt.

Source of Funds

This column is used to describe the source of the revenue. If the source is an individual who gave a general contribution, write the individual's name on the source line. If a general contribution was received from an organization, write the organization's name rather than the individual (i.e. American Legion #35, not Robert Jones). If this revenue is money from a fundraiser, then write the name of the fundraising program in the source line (i.e. Dogwood Tree Sales).

If donating \$500 or more, please submit a Value In Kind Form

Account Category Number

This column is used to report the account category number that best describes the source of revenue (see account categories on page 7). If uncertain which account code, be sure to include a detailed written description of the source of revenue.

Amount

This amount reflects the total amount on the written receipt.

Amount of Deposit

the figures for this column are subtotals of the amount column and should agree with your deposit slips.

Deposit Date

This column is used to show the date that the deposit was made and should be the same date as listed on deposit slip.

Receipt Number

Attach receipt forms voiced during the month.

Daily or Periodically

Daily, or when necessary, during the month, receipts written are recorded on the Revenue Summary Sheet.

Note on the Revenue Summary Sheet the date that the receipt was written, the source of the donation, the account category number relative to the source of donation, and the amount of the receipt. As each deposit is made, record the date and amount listed on deposit slip.

Monthly

At the end of each month, prior to sending your Revenue Summary Sheet to the SOGA Office. Total the amount in the AMOUNT and AMOUNT OF DEPOSIT columns. To check if your work is correct, the total listed in AMOUNT and total listed in AMOUNT OF DEPOSIT should be equal. These totals should also agree with the total of all monthly deposit slips.

EXPENSE SUMMARY SHEET PROCEDURES

The purpose of the monthly Expense Summary Sheet is to provide the SOGA office and the local or area program with a record of invoices paid during the month.

The following describes how the Expense Summary Sheet is completed, including definitions and examples of titles used on the sheet. See sample on page 20.

IMPORTANT NOTE: the Expense Summary Sheet is not to be completed from your bank statement. When this is done, the checks that are outstanding will not be recorded and will create problems on the next month's report. Also, it does not give a correct report for the month.

Date

This column is used to show the date that the invoice was paid. This date must correspond to the month in which you actually paid the invoice.

Check Number

This column is used to record the check number from the check written to pay the invoice. Post all checks written, including voided checks. List checks in numeric order. (It is important that the check number be kept in numeric order so that all check #s can be accounted for).

Check Issued to:

This column is used to describe to whom the check was written. For example, if you received an invoice for 5 soccer balls, you would list on the FOR COLUMN – Games Supplies and ACCOUNT CATEGORY # - 91030.

Amount

This column reflects the total amount of the check written.

Daily or Periodically

Daily, or when necessary, during the month, record the invoices paid on the Expense Summary Sheet.

Complete the area number, county, and month on the form, record the check number from the checkbook. Record where the items were purchased and the account category number of the item(s). list the amount of the invoice.

Monthly

At the end of each month, but before you send the Expense Summary Sheet to the SOGA Office, total the amount column. All checks written each month must be recorded and reported that month.

PAID INVOICES

There must be an invoice or expenditure receipt for each check written.

Under no circumstance shall a check be made payable to cash. All checks shall be written to a company or individual in exchange for goods and services received.

- The invoice is coded to the appropriate budget account.
- A check authorization form is prepared.
- A check is prepared by the Treasurer, the invoice is stamped paid and the check number is written on the invoice.
- Check and authorization forms are signed by two authorized officers and each invoice is initialed.
- A copy of the invoice is mailed with the check.
- The check is posted according to the designated budget account in the general ledger if one is being kept.

Check authorization form is to be stapled to the front of the corresponding invoice and kept on file in check numerical order.

BANK RECONCILIATION SHEET PROCEDURES

The purpose of the Bank Reconciliation Sheet is to provide the SOGA office, as well as the management team, reassurance that the bank statement balance reconciles with the checkbook balance. A & B of the Bank Reconciliation Sheet should agree with C on the Cash Proof Sheet.

Note: If A, B & C do not agree, an error has been made and you need to recheck your figures. It may be due to the deposits and/or checks not clearing in the month you are reporting.

1. Balance on Bank Statement
 - a. Use the bank statement ending balance.
2. Add Deposits in Transit Column
 - a. Make sure to list any outstanding deposits/checks from the previous month and the month presently reporting if they have not cleared the bank statement.
3. Add Outstanding Checks Column
4. To calculate the A Line Balance
 - a. Take the bank statement balance and add it to the deposits in transit total (if any) and subtract the outstanding checks total to get the A balance.
5. Balance in checkbook at Month End
 - a. Be sure to use ending balance in the checkbook.
6. Add Deposits Not Recorded
 - a. Use this section in case you have forgotten to list a deposit from the previous month or if the bank has reported interest that has not been recorded in checkbook.
7. Deduct Service Charges Not Recorded
 - a. Use this section if the bank has reported any service charges that have not been reported in the checkbook.
8. Adjustments
 - a. This section is for making adjustments if the bank has recorded a figure different than written in checkbook.
9. To Calculate B Line Balance
 - a. Add the checkbook balance to the deposits not recorded and then subtract the service charges not recorded and add or subtract the adjustments to get the B Line balance.

CASH PROOF SHEET PROCEDURES

The purpose of the Cash Proof Sheet is to provide the SOGA Office, as well as the management team, with a summarized total of Revenue and Expenses to get the new Ending Balance for the month being reported.

1. The first line is the balance from the previous month that will be carried over to the current month.
2. The second line is the total of revenue from Revenue Summary Sheet
3. The third line is the total of expenses from Expense Summary Sheet
4. The fourth line is figured by taking the beginning balance adding it to the total of revenue, then subtracting the total expense to get the new Ending Balance on Line C. Line C must agree with A & B on bank reconciliation sheet.

INVESTMENT ACCOUNTS

The purpose of the Investment Account is to help the SOGA office and management team to facilitate the tracking of investments. Treasurers will fill out the same four forms with bank statement as an area/local account.

NOTE: Investment Accounts must be reported quarterly, regardless whether there was activity in the account.

NOTE: The CEO must have signature authority over all accounts.

Investment Account Schedule:

1 st Quarter Activity (January, February, March)	April 15 th
2 nd Quarter Activity (April, May, June)	July 15 th
3 rd Quarter Activity (July, August, September)	October 15 th
4 th Quarter Activity (October, November, December)	January 15 th

FINANCIAL REPORTING & ACCOUNTABILITY PROCESS

In order for the Special Olympics Georgia Program to keep its accreditation, Special Olympics Incorporated mandates that all accounts are in full compliance with SOI General Rules. These rules are as follows:

1. State Program must have signature power over all local/area/torch run/state games accounts.
2. State Program must receive monthly financial reports from all area accounts.
3. State program must have combined results for year-end audit.

All reports submitted to the SOGA office are reviewed. Incomplete or incorrect reports will be returned for completion or correction and will not be considered filed until complete and correct.

The following timetable has been established to ensure that we remain in full compliance:

- On the 15th of each month, all financial reports for the previous month are due at the State Office
- At the end of the month, the Program Manager will be notified of any area/agency accounts that are past due.
- After 45 days from the due date, a reminder email will go out to the Program Manager reminding them of the past due situation.
- After 60 days from the due date, a letter will go out to the area/agency from the CEO reminding them of the past due situation. (CC: local coordinator, Chairperson, Program Manager, Director of Program Services, Senior Account Manager, CEO)
- After 120 days from the due date, the Program Manager will recall the account and all of its files. Refusing to hand over the account will result in its closure. The account will return to the State Office where it will be reconciled and maintained by the Senior Account Manager. A maintenance fee of \$10 per month will be charged to the account until a new Treasurer is in position and ready to take the account back.

Be sure to have mail forwarded to you during the summer months. If there are any special circumstances that prevents from meeting this deadline, please contact the Senior Account Manager.

Credit/Debit Card Policy

SOGA does not authorize any of its programs to hold credit/debit cards.

Accredited Special Olympics Georgia Bank Accounts Dormant Status Guidelines

Special Olympics Georgia has established guidelines concerning accredited Special Olympics Georgia bank accounts and account activity that has been dormant for an extended period.

- All accredited agencies where financial activity (expenses or deposits) has been dormant for a minimum of 8 months, treasurers will be contacted by the Senior Account Manager to converse on why the account has been dormant and expectations of when financial activity will begin to take place.
- All accredited agencies where financial activity (expenses or deposits) has been dormant for 12 months, treasurers will be contacted with a final warning from the Senior Account Manager. A meeting will then take place internally at SOGA, where accredited bank accounts that fall within the 12-month dormant status could be closed.

Agency Accreditation Policy

If an agency's Accreditation is not complete and approved by SOGA on or before **December 31**, of the due date year, the agency will be put on a 3-month suspension. This suspension will begin on the date when the late Accreditation is submitted and approved. (For example, if an agency is past due and is approved on January 10, 2025, then the suspension will be complete on April 10, 2025). Suspended agencies are not eligible to:

- Fundraise using the Special Olympics brand, including previously approved events (even if you have a Special Olympics bank account)
- Spend any money from or contribute any money to your Special Olympics bank account
- Participate in any other capacity permitted solely to accredited Special Olympics agencies

Agencies that do not submit a complete and approved packet by February 1st of the following year are subject to having their bank accounts frozen until the end of suspension.

POLICIES REGARDING SALARIES/TREASURER

All salaries must be approved by the Chief Executive Officer of Special Olympics Georgia Inc.

A Local Coordinator may receive a salary as voted on by their accredited management team and approved by the CEO of SOGA to be paid from the local Special Olympics account. The amount cannot exceed \$1500 annually.

Also, if the amount the Local Coordinator receives exceeds \$599 Special Olympics Georgia Inc. will report the income in the form of a 1099 to the IRS.

There must be enough money in the account to pay out the approved salary. If the amount in the account falls short of the amount agreed upon the individual forfeits pay for that pay period. The agreement is between the individual and the management team and in no way is SOGA responsible for paying the salary.

Treasurer Policy

Due to the sensitive nature of the position, SOGA reserves the right to perform background checks on all treasurers. Any treasurer refusing a background check will be removed from that position. Additionally, SGOA reserves the right to remove treasurers from volunteer positions.

IMPORTANT INFORMATION AND INSTRUCTIONS

Attached is your Georgia Department of Revenue Sales Tax Certificate of Registration. This is an important document. This Certificate of Registration should be prominently displayed in your place of business, as provided by law.

The Georgia Department of Revenue must be contacted for correction, cancellation, or re-issuance of certificate as necessary if there are any changes relating to this business that include the following: (1) Business closed; (2) Change in ownership; (3) Change in physical location of business; (4) Change of mailing address; (5) Change of trade name and; (6) Change in business type or business function.

If any dealer liable for any tax, interest, or penalty, levied hereunder shall sell his business or stock of goods or shall quit the business, he shall make a final return and payment within fifteen (15) days after the date of selling or quitting business.

SUPPLEMENTAL INSTRUCTIONS TO FORM ST-3

FOR FILING YOUR SALES AND USE TAX RETURN

A report must be filed for the month you begin selling or purchasing items subject to sales and use tax. For your convenience we offer electronic tax management through the Georgia Tax Center (GTC) which is located at <https://gtc.dor.ga.gov>. Please visit this website for more details and instructions.

You must file a report monthly for the first six months of filing with the exception of identified Dealers and Contractors. Your return and payment must be submitted by the 20th of the month following the period for which the tax is due.

If you have received a new certificate for your business due to changes such as a change of address or request for a duplicate license, your filing status will not change.

State law requires that dealers and contractors must file timely returns, even if no tax is due.

If there are errors on your certificate or if there are any changes to your business, please contact the Registration & Licensing Unit at (877) 423-6711 or via e-mail at st-license@dor.ga.gov.

ST-2

THIS CERTIFICATE MUST BE PUBLICLY DISPLAYED AS PROVIDED BY LAW



SALES TAX CERTIFICATE OF REGISTRATION

STATE OF GEORGIA
DEPARTMENT OF REVENUE
Taxpayer Services Division

Issued Pursuant to the Retailers' and Consumers' Sales and Use Tax Act of 1951, as Amended
Said Person Named Hereon is Authorized and Empowered to Collect Georgia Sales and Use Tax,
Local Option, Special County, Motor Fuel, Homestead, Education, and MARTA.

STATE TAXPAYER IDENTIFIER: 20014352472	EFFECTIVE DATE: 01-Jan-2009	SALES TAX NUMBER: 305717183	COUNTY NAME: DEKALB
NAICS: 453998 - All Other Miscellaneous Store Retailers (except Tobacco Stores)			Secondary NAICS: None

SPECIAL OLYMPICS GEORGIA INC

4000 DEKALB TEC PKWY 400
ATLANTA, GA 30340-2754

IMPORTANT - This Certificate is
NONTRANSFERABLE

COMMISSIONER OF REVENUE

EACH PLACE OF BUSINESS MUST BE REGISTERED SEPARATELY.

304995



6046 Financial Drive
Norcross, Georgia 30071
Phone: 770-414-9390/Fax: 404-393-2929
www.specialolympicsga.org

SPECIAL OLYMPICS GEORGIA, INC CASH PROOF SHEET

AREA #:	<input type="text"/>	Month Ending:	<input type="text"/>
AGENCY:	<input type="text"/>	Treasurer:	<input type="text"/>
FUND CODE:	<input type="text"/>	Phone:	<input type="text"/>
		Email:	<input type="text"/>

Ending Balance as shown on previous CASH PROOF SHEET :	<input type="text"/>
Add Total Deposits from REVENUE SUMMARY SHEET :	<input type="text"/>
Deduct Total Disbursements from EXPENSE SUMMARY SHEET :	<input type="text"/>
Ending Balance:	<input type="text"/>

**THE SAME FIGURE SHOULD APPEAR ON LINES A, B, AND C OF THE
BANK RECONCILIATION SHEET AND THE CASH PROOF SHEET.**

PLEASE SUBMIT YOUR MONTHLY REPORTS BY THE 15TH IN THE FOLLOWING ORDER:

- Cash Proof sheet
- Revenue Summary Sheet
- Expense Summary Sheet
- Bank Reconciliation Sheet
- Bank Statement

REVENUE SHEET

Special Olympics Georgia, Inc.

Area #:

For the Month Ending:

Agency:

Fund Code:

DATE RECEIVED	SOURCE OF FUNDS	ACCOUNT CATEGORY #	AMOUNT	AMOUNT OF DEPOSIT	DEPOSIT DATE

Please use the most current account category numbers
All current category numbers end with "0"

TOTALS

--	--

Special Olympics Georgia, Inc.

For the Month Ending: Fund Code: [illegible]**TOTALS**

BANK RECONCILIATION SHEET			
Area #:	<input type="text"/>	Bank Account #:	<input type="text"/>
Agency:	<input type="text"/>	Month Ending:	<input type="text"/>
Balance On Bank Statement:	<input type="text"/>		
Add Deposit In Transit:	<input type="text"/>		
	<input type="text"/>		
	<input type="text"/>		
	<input type="text"/>		
	<input type="text"/>		
TOTAL	<input type="text"/>		
Deduct Outstanding Checks From Schedule:	(TOTAL)	<input type="text"/>	
Balance	(A)	<input type="text"/>	

Balance In Checkbook At Month End:			
Add Deposits Not Recorded:	<input type="text"/>		
	<input type="text"/>		
	<input type="text"/>		
TOTAL	<input type="text"/>		
Deduct Service Charges Not Recorded:	<input type="text"/>		
	<input type="text"/>		
	<input type="text"/>		
(TOTAL)	<input type="text"/>		
Adjustments:	<input type="text"/>		
	<input type="text"/>		
	<input type="text"/>		
	<input type="text"/>		
TOTAL	<input type="text"/>		
Balance	(B)	<input type="text"/>	
		TOTAL	\$ <input type="text"/> -



Donation Receipt

TO: Donor Name

DATE:

Quantity	Description	Value
1	<p>Item name/description</p> <p>EIN (Tax id #): 23-7201676</p> <p><i>Thank you for your gift/sponsorship!</i></p> <p>Special Olympics Georgia/ 6046 Financial Drive Norcross, GA 30071</p> <p>www.specialolympicsga.org</p>	\$AMOUNT
	TOTAL	\$TOTAL

6046 Financial Drive * Norcross, GA 30071
***www.specialolympicsga.org * 770 414-9390 ***

Special Olympics Georgia, Inc.

TRAVEL ADVANCE FORM

AREA_____

AGENCY_____

I_____ have received a travel advance in the
amount of \$_____, (check #_____) for the
purpose of _____

As soon as I return from my trip I will turn in any receipts and un-used funds.

Signed_____

Date_____

Approved by_____

Date_____

Your contribution to Special Olympics Georgia less goods or services is tax deductible.

Special Olympics Georgia, Inc., 6046 Financial Drive, Norcross, GA 30071

Phone: 770-414-9390/Fax: 404-393-2929/www.specialolympicaga.org

Created by Joseph P Kennedy, Jr. Foundation for the benefit of citizens with intellectual disabilities.

SAMPLE ANNUAL BUDGET WORKSHEET

Revenues

Expenses

*A budget is no longer required if you do not have a Special Olympics Georgia bank account.

*Reminder: No agency accredited by Special Olympics Georgia may fundraise using the name, logo, or any property belonging to Special Olympics Georgia without a Special Olympics Georgia bank account

Internal Revenue Service

Date: October 4, 2004

Special Olympics Georgia, Inc.
4000 Dekalb Technology Parkway Building 400
Suite 400
Atlanta, GA 30340-5668

Department of the Treasury
P. O. Box 2508
Cincinnati, OH 45201

Person to Contact:

Kathy Masters ID# 31-04015
Customer Service Representative

Toll Free Telephone Number:

8:00 a.m. to 6:30 p.m. EST
877-829-5500

Fax Number:

513-263-3756

Federal Identification Number:

23-7201676

Dear Sir or Madam:

This is in response to your request of October 4, 2004, regarding your organization's tax-exempt status.

In March 1977 we issued a determination letter that recognized your organization as exempt from federal income tax. Our records indicate that your organization is currently exempt under section 501(c)(3) of the Internal Revenue Code.

Our records indicate that your organization is also classified as a public charity under sections 509(a)(1) and 170(b)(1)(A)(vi) of the Internal Revenue Code.

Our records indicate that contributions to your organization are deductible under section 170 of the Code, and that you are qualified to receive tax deductible bequests, devises, transfers or gifts under section 2055, 2106 or 2522 of the Internal Revenue Code.

If you have any questions, please call us at the telephone number shown in the heading of this letter.

Sincerely,



Janna K. Skufca, Director, TE/GE
Customer Account Services



Dear Area Coordinators, Local Coordinators, and Fundraising Chairs:

Thank you so much for all of that you do for Special Olympics Georgia – we are very lucky to have such committed and dedicated volunteers!!

When submitting a Fundraising Authorization Form, please make sure that you are using the attached, most up-to-date form. Please discard any old copies and **only use this form.** I frequently am asked questions regarding the fundraising process, and I want to take this opportunity to address some of those questions, as well as highlight some of the important steps in the process.

The Fundraising Authorization Form **must be completed and submitted to the state office a minimum of 30 days prior to your event and before initiating any fundraising activities** (i.e., sale of merchandise/goods, donation/sponsor requests, events, etc.). The form can be mailed, faxed, or e-mailed to the state office.

Typically, within 2 business days after receipt of the form, you will receive an e-mail response with questions and/or approval. Your Program Manager will be copied on the e-mail.

It is important for the fundraising authorization form to be completed for several reasons:

- It prevents overlapping of events, opens communication channels, and builds historical records.
- It enables the state office to **provide assistance/advice on events.**
- It helps to **ensure that we do not make multiple donation requests to the same person or business**, which usually confuses potential donors and leads them to decide not to give on any level. It is important that we continue to build a strong donor base on all levels so that the athlete's fees for games remain as affordable as possible, and so that your local program can function well. **When we confuse donors by making multiple requests, it has a negative impact on the organization as a whole and ultimately impacts the athletes.**
- It helps to **prevent "fake" events.** Local officials or community members often call the state office to verify that a fundraiser is legitimate and that the funds raised are truly being directed to Special Olympics Georgia. The only way we can verify a fundraiser is if we have a completed fundraising authorization form. If there is not a completed form on file when a call is received, then steps will be taken to end the event. This is **necessary in preventing the fraudulent use of the Special Olympics Georgia name to raise monies.**

To help with our record keeping and reporting of all fundraising monies, please **provide complete answers to all questions on the fundraising authorization form.**

Due to changes that the **IRS** has made in how we have to report fundraising revenue and expenses, it is **vital your treasurer write in the name of the fundraiser on the monthly financial report.** This allows us to correctly track and report fundraising revenues and expenses. If **monies are not correctly reported to the IRS, this significantly affects our fundraising ratios and ratings, which in turn can affect whether or not someone chooses to donate to Special Olympics Georgia on a local or state level** (if it looks like we don't put most of our money/donations towards athlete programs and services, people often will choose not to support us).

I hope this clarifies the fundraising process and its importance. If you have any questions, concerns or fundraising ideas, please don't hesitate to contact SOGA at 770-414-9390. We look forward to working with you to help you reach your fundraising goals!

Thank you!

Special Olympics Georgia Fundraising Project Authorization Form

Permission to conduct any fundraiser project to benefit Special Olympics in the State of Georgia must be requested at least **30 days** prior to the project's start date. It is anticipated that any/all fundraising projects will be limited to special events (e.g. car washes, dinners, softball tournaments, road races, etc.) and occasional requests to locally owned businesses for in-kind gifts of products/services to support games and competitions. A comprehensive list of all prospects to be solicited must be submitted to the State Office for approval. In almost all cases, direct approaches to 1) large corporations, 2) businesses that are not specifically locally owned and operated, and/or 3) any company or business that sponsors SOGA or SOI events should not be planned. SOGA will not assume responsibility for any expenses incurred from your event.

Please note: before any solicitations in your community can start or any publicity announcing your event begins, approval must be granted by Special Olympics Georgia State Office, even if you have completed this form for the same event in past years, you must fill it out for the current year.

AREA:

LOCAL PROGRAM/COUNTY:

PROJECT/EVENT NAME:

DESCRIPTION (including location, target population, cost per person, and event details):

HOW DO YOU INTEND TO RAISE MONEY WITH THIS FUNDRAISER (check all that apply to this fundraiser)?

_____ Sale of Merchandise/Goods _____ Sponsorship/Direct Donations Requests _____ Event

PROJECTED INCOME:

PROJECTED EXPENSES OF FUNDRAISER:

DATE OF EVENT/PROJECT:

OF PARTICIPANTS:

WILL YOU NEED LIABILITY INSURANCE COVERAGE FOR YOUR EVENT? YES NO

(fees for insurance coverage must be paid by your local/area program)

COORDINATOR'S NAME/TITLE:

EMAIL:

PHONE #:

COORDINATOR'S ADDRESS:

ITEMS/ASSISTANCE NEEDED FROM STATE OFFICE (this could include listing on the SOGA website if desired):

LIST OF BUSINESSES TO BE CONTACTED (attach a separate sheet if necessary):

Please fill out this form completely and **mail** to Special Olympics Georgia, 6046 Financial Drive, Norcross, GA 30071; **or fax** to 404-393-2929;

FOR STATE OFFICE USE

APPROVED:

DATE:

ACTION:

Updated 2/13/2023



Value-In-Kind Contribution Form

(Product/ Services Donation Form)

(Check one) State _____ Area _____ Local _____ Booked _____ Unbooked _____

Individual/ Company Name

RE Id # if applicable

Contact Name

email Address

Address

City

State

Zip

()

()

Telephone

Fax

Contribution Date of Product or Service

Dollar Value Stated by Donor*

Contribution Consisted of: (BE VERY SPECIFIC, i.e. quantities/values)

Contribution was used for (event, fundraiser, area, general, etc.):

Form completed by: _____

**Receipt needed if dollar value is \$5,000 or more*

Please return completed form to:

Liz Smith

By E-mail: liz.smith@specialolympicsga.org

By Mail: Special Olympics Georgia
6046 Financial Drive
Norcross, Georgia 30071

By Fax: (404) 393-2929

FOR SOGA TEAM USE ONLY:

Would you like to add a personal note to the acknowledgement (state office employees only)? No Yes

Entered into Notebook _____ Entered into Spreadsheets _____