

**Guidelines for Gaming/Raffles**

1. All raffles must be pre-approved by the Assistant Superintendent.
2. Do not raise funds using another organization’s gaming permit.
3. Do not allow other organizations to raise funds with your raffle permit.
4. Only raffles and bingo are allowed; no pull-tabs.
5. It is strongly advised that individual prizes be kept to a value of under \$600; from that point forward, W-9 forms must be issued, and in some cases you may even be responsible for withholding taxes from the winnings.
6. Cash prizes are strongly discouraged.
7. It is encouraged that donations be accepted as prizes.
8. Records must be kept for a period of three years of:
  - a. number of tickets printed
  - b. number of tickets sold
  - c. number of unsold tickets
  - d. price of raffle ticket
  - e. raffle prizes
  - f. date and location of raffle drawing
  - g. raffle prizes claimed
  - h. name, address, phone number and prize won for each prize winner
  - i. disposition of any unclaimed prizes
9. Split the Pot is not allowed to be run outside of gaming regulations.
10. If there is a charge associated with a ~~function activity/raffle~~, any door prizes given out require a gaming permit.
- ~~11. Send the completed Annual Financial Statement to the Assistant Superintendent of Instructional Support no later than March 1. District office will be responsible for forwarding the report to the State of Alaska, Department of Revenue.~~

11. The completed Annual Financial Statement is due to the State of Alaska by March 15. The Finance department will monitor to ensure statements are filed on or before the deadline.

12. Fees/Expenses for Gaming Permit – Users of the permit shall pay an administration fee, determined by the raffle proceeds, to be used to pay the taxes/fees paid to the State of Alaska. User’s fees can be assessed and used to cover the cost of checks and/or other items needed to manage the gaming account.

**Kenai Peninsula Borough School District**

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