

Charity Checks *Giving Classrooms*

Quote from the Teacher: It was neat to see the students filling out the checks, thinking about where a charity spent their funds. On the final day, my students wanted to be sure that they did their letters absolutely perfectly. Corrections and instructions from fellow students were given in whispers. If I had not been there, I would have thought that they were working individually. Also I have to tell you, the GATE kids were extremely jealous!

Charitable Literacy Program Objectives:

- To promote student knowledge of local/national/worldwide charities
- To encourage students to explore their own values through choosing a charity to receive their donation, and to experience the Joy of Giving
- To engage students in critical thinking and discussion

Unit Plan

1. **Teacher Name:** Laurel J. Gutierrez
2. **Class Subject/Grade:** Grade 7 Pre-Algebra
3. **Number of Students:** 28

California Content Standards:

Mathematics: Number Sense, Grade 6

1.0 Students compare and order positive and negative fractions, decimals, and mixed numbers. Students solve problems involving fractions, ratios, proportions, and percentages:

- 1.2 Interpret and use ratios in different contexts (e.g., batting averages, miles per hour) to show the relative sizes of two quantities, using appropriate notations (a/b , a to b , $a:b$).
- 1.4 Calculate given percentages of quantities and solve problems involving discounts at sales, interest earned, and tips.

Grade 7: Number Sense

- 1.3 Convert fractions to decimals and percents and use these representations in estimations, computations, and applications.
- 1.6 Calculate the percentage of increases and decreases of a quantity.
- 1.7 Solve problems that involve discounts, markups, commissions, and profit and compute simple and compound interest.

Statistics, Data Analysis, and Probability

- 1.1 Compute the range, mean, median, and mode of data sets.
- 1.2 Understand how additional data added to data sets may affect these computations of measures of central tendency.
- 1.3 Understand how the inclusion or exclusion of outliers affects measures of central tendency.
- 1.4 Know why a specific measure of central tendency (mean, median, mode) provides the most useful information in a given context.

Mathematical Reasoning

- 2.0 Students use strategies, skills, and concepts in finding solutions:
- 2.2 Apply strategies and results from simpler problems to more complex problems.
- 2.5 Use a variety of methods, such as words, numbers, symbols, charts, graphs, tables, diagrams, and models, to explain mathematical reasoning.
- 2.6 Express the solution clearly and logically by using the appropriate mathematical notation and terms and clear language; support solutions with evidence in both verbal and symbolic work.

English/Language Arts: Structural Features of Informational Materials: Grade 7

2.0 Reading Comprehension (Focus on Informational Materials)

Structural Features of Informational Materials

- 2.2 Locate information by using a variety of consumer, workplace, and public documents

1.0 Written and Oral English Language Conventions

Students write and speak with a command of standard English conventions appropriate to the grade level.

Writing

Research and Technology

- 1.4 Plan and conduct multiple-step information searches by using computer networks and modems.
- 1.5 Achieve an effective balance between researched information and original ideas.

2.0 Writing Applications (Genres and Their Characteristics)

Students write narrative, expository, persuasive, and descriptive essays of at least 500 to 700 words in each genre. Student writing demonstrates a command of standard American English and the research, organizational, and drafting strategies outlined in Writing Standard 1.0.

2.5 Write documents related to career development, including simple business letters and job applications:

- a. Present information purposefully and succinctly and meet the needs of the intended audience.
- b. Follow the conventional format for the type of document (e.g., letter of inquiry, memorandum).

<p><i>Classroom and Content Objectives:</i></p> <p>The Students will (TSW)... <i>Classroom and Content Objectives:</i></p> <ul style="list-style-type: none"> • Categorize a list of charities and provide a circular graph with the data. • Find the mode, median, mean, and range of their data. • “Problems –of- the –day” that dealt with finding percent. • Write a business letter 	<p><i>Specific Link to Curricular unit</i></p> <p>The students will Need...</p> <ul style="list-style-type: none"> • To know what charities were and were asked to categorize them. 	<p><i>Assessment Description:</i></p> <ul style="list-style-type: none"> • The problem of the day was written along with the associated work and the answer was written in a sentence. A total of 20 points was given. 	<p><i>Assessment Instrument:</i></p> <ul style="list-style-type: none"> • The assessment of the graph consisted of showing the work to find the percents for each category and making a circular graph with each part labeled 	<p><i>Assessment Rubric:</i></p> <ul style="list-style-type: none"> • Problem of the Day • Homework <p>See below</p>
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Procedure and Strategies

Each day begins with a problem of the day (POD). The students are responsible for copying the POD, analyzing the problem, solving the problem, and then putting their answer in a complete sentence.

DAY 1: The POD talked about a charity that spends 15% of their money on administration. “If you gave them \$25, then how much of that money would go for what you intended?” After the POD was complete, I passed out a handout. The students got into small groups of not more than four and categorized the charities. They had to have at least five categories and each student needed to have his/her own data. They were given 10 minutes to complete this task, and then all students went back to their seats. We went over how to find what percent each type of charity had from the total evaluated. Then the students were shown how to estimate the percent on a circular graph. Also mode, mean, median, and range (MMMR) was discussed.

Homework for that night was to write a letter to the charity of their choice, explaining why the charity was chosen.

Day 2: The POD said that a charity spent a certain amount of money on its function, and received a certain amount and the students had to figure out what percent was spent.

Students were given the checks after completing the POD. They had to fill out the check. Then they presented their letter to the class. As the students were reading, the other students were categorizing the type of charity so they could have data for that night’s homework (which was to make a graph and find the MMMR)

Day 3: This was a 15-minute day and the students just had enough time to write their letter to Charity Checks.

Rubric: Problem of the Day

5 points	4 points	3 points
The POD has been copied, the problem solved with the associated work shown, and a complete sentence had wrapped it up.	The POD had been copied, the problem solved with the associated word shown, but the sentence is missing a capital or final punctuation.	The POD was not copied but the rest of the work is there.
Rubric: Homework		
5 Points	4 points	3 points
All the work is shown and labeled. The graph is fairly accurate and MMR are present	All the work is shown and labeled.	The work is there but not labeled.

Informational List of Charitable Organizations in Simi Valley (given to students)

1) BOYS AND GIRLS CLUB OF SIMI VALLEY, INC., Simi Valley, CA 93063

Boys & Girls Clubs provide a safe place for youth to develop character, leadership, education, career, health, art, sports and fitness skills while becoming responsible and caring citizens.

2) FREE CLINIC OF SIMI VALLEY, Simi Valley, CA 93063

The Free Clinic provides medical, family counseling & legal services for the general public.

3) LITTLE LEAGUE BASEBALL INC., Simi Valley, CA 93063

Little League Baseball provides a wholesome, healthy activity for children using the ball field as a classroom to instill discipline, team work, sportsmanship and fair play, and to establish a set of values to guide them into adulthood.

4) RETIRED BOXERS FOUNDATION INCORPORATED, Simi Valley, CA 93063

The Retired Boxers Foundation's assists retired professional boxers in need through advocacy, education and direct support.

5) The Brandeis Institute, Brandeis, CA 93064

The Brandeis-Bardin Institute, located in a spectacular setting in Southern California, is a non-denominational, pluralistic center for informal Jewish education dedicated to providing experiential Jewish learning opportunities to participants of all ages. The BBI has a special emphasis on the arts, and its beautiful campus is used to enrich the participants' experiences.

6) TOASTMASTERS INTERNATIONAL, Simi Valley, CA 93063

Toastmasters International empowers people to achieve their full potential and realize their dreams.

7) Women's Aglow Fellowship, Simi Valley, CA 93063

Aglow International is a worldwide, transdenominational organization of Christian women with vision to lead women to Jesus Christ and provide opportunity for Christian women to grow in their faith and minister to others.

8) GOLDEN AGE BENEFITS SOCIETY, SIMI VALLEY, CA 93063

The primary exempt purpose of the golden age benefits society is to provide grants and gifts to other qualified non-profit organizations for use by them in conducting their ongoing charitable, scientific, literary, and educational programs that primarily benefit the elderly. The organization provides direct assistance to seniors with respect to retirement counseling and estate planning.

9) GOOD SAMARITAN SOCIETY INC, SIMI VALLEY, CA 93063

The primary exempt purpose of the good samaritan society, inc. Is to provide grants and gifts to organizations for use by them in conducting their ongoing charitable, scientific, literary, & educational programs benefiting the disadvantaged or the needy. The organization will also offer assistance on a matching basis as an incentive for such organizations and their memberships to financially support such activities. In addition, the society aids retirees in processing pension benefits.

10) GOOD SHEPHERD LUTHERAN SCHOOL INC, Simi Valley, CA 93063

11) PTA CALIFORNIA CONGRESS OF PARENTS TEACHERS & STUDENTS, INC., SIMI VALLEY, CA 93063

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13) ROLLING HILLS GROUP HOME -Residential Care Group Home for Kids, SIMI VALLEY, CA 93063

19) SIMI ACADEMY OF SOCCER INC

20) SIMI VALLEY FRIENDS OF THE LIBRARY INC

21) SOCIETY FOR PRESERVATION & ENCOURMT OF BARBERSHOP QUARTET SINGING AMERICA, SIMI VALLEY, CA 93063

- 22) SOUTHERN CALIFORNIA EMERGENCY SERVICES ASSOCIATION, SIMI VALLEY, CA 93063
- 23) WOODLAND HILLS CLASSIC WHEELCHAIR TENNIS TOURNAMENT, SIMI VALLEY, CA 93063
- 24) AID ASSOCIATION FOR LUTHERANS, SIMI VALLEY, CA 93063
- 26) American Animal Foundation, Simi Valley, CA 93063
- 27) AMERICAN LEGION 484 SIMI VALLEY
- 28) BENEVOLENT & PROTECTIVE ORDER OF ELKS OF THE USA, SIMI VALLEY, CA 93093
- 29) Beta Sigma Phi Sorority, Inc., Simi Valley, CA 93063
- 30) BEVERLY HILLS COTILLION DANCE ENSEMBLE, SIMI VALLEY, CA 93063
- 31) Brandeis Youth Foundation, Inc., Brandeis, CA 93064
- 32) Brody Family Foundation, Simi Valley, CA 93063
- 33) CALIFORNIA LUTHERANS FOR LIFE INC, SIMI VALLEY, CA 93063
- 34) CARL & HENRIETTA HERRMANN FAMILY FOUNDATION, SIMI VALLEY, CA 93063
- 35) Center of Life Illumination, Simi Valley, CA 93063
- 36) CHERISH INC, SIMI VALLEY, CA 93063
- 37) CHURCH OF GOD OF PROPHECY, SIMI VALLEY, CA 93063
- 38) Church of Jesus Christ in the Americas in Simi Valley, Simi Valley, CA 93063
- 39) Church of Jesus the Christ Full Gospel, Simi Valley, CA 93063
- 40) Cochran Street Baptist Church of Simi Valley
- 41) FIRST BIBLE CHURCH OF SIMI VALLEY
- 42) First Christian Church of Simi Valley
- 43) Glory House Deliverance Tabernacle Church, Simi Valley, CA 93063
- 44) GODS OTHER RAINBOW, SIMI VALLEY, CA 93063
- 45) GROWING FAMILIES INTERNATIONAL EDUCATIONAL SERVICES, SIMI VALLEY, CA 93063
- 46) INTERNATIONAL CHURCH OF THE FOURSQUARE GOSPEL, SIMI VALLEY, CA 93063
- 47) INTERNATIONAL ORDER OF THE RAINBOW GIRLS, SIMI VALLEY, CA 93063
- 48) ITALIAN CATHOLIC FEDERATION OF CALIFORNIA INC, SIMI VALLEY, CA 93063
- 49) JONGHAB BLESSING MISSION CHURCH, SIMI VALLEY, CA 93063
- 50) KID GLOVES BOXING FOUNDATION, SIMI VALLEY, CA 93063
- 51) KNIGHTS OF COLUMBUS, SIMI VALLEY, CA 93063
- 52) KNIGHTS OF PETER CLAVER, SIMI VALLEY, CA 93063
- 53) KOREAN SOUTHWEST PRESBYTERY, SIMI VALLEY, CA 93063
- 54) LIVE RIDE, SIMI VALLEY, CA 93063
- 55) MOMS CLUB, SIMI VALLEY, CA 93063
- 57) MONTE DE SION A WESLEYAN CHURCH, SIMI VALLEY, CA 93063
- 58) NEW APOSTOLIC CHURCH OF SIMI CA
- 59) NORTH HILLS JAYCEES FOUNDATION CHARITABLE TRUST, SIMI VALLEY, CA 93063
- 60) OUR SAVIOUR LUTHERAN CHURCH, SIMI VALLEY, CA 93063

- 61) PROJECT PUSH-PROGRAM FOR UNEMPLOYED SELF-HELP, SIMI VALLEY, CA 93063
- 63) PTA CALIFORNIA CONGRESS OF PARENTS TEACHERS & STUDENTS INC.,SIMI VALLEY, CA 93063
- 68) QUAIL UNLIMITED INC, SIMI VALLEY, CA 93063
- 69) REACT INTERNATIONAL,SIMI VALLEY, CA 93063
- 70) REJOICE MINISTRIES CENTER, SIMI VALLEY, CA 93063
- 71) RELIGIOUS SCIENCE INTERNATIONAL, SIMI VALLEY, CA 93093
- 72) SIMI COVENANT CHURCH, SIMI COVENANT PRESCHOOL
- 73) SIMI HILLS CHRISTADELPHIAN ECCLESIA OF SIMI HILLS CA
- 74) SIMI VALLEY ART ASSOCIATION INC
- 75) SIMI VALLEY KOREAN BAPTIST CHURCH
- 76) SIMI VALLEY LINES INC
- 77) SIMI VALLEY MISSIONARY BAPTIST CHURCH
- 78) SOCIETY OF MANUFACTURING ENGINEERS, SIMI VALLEY, CA 93063
- 79) SONS OF NORWAY, SIMI VALLEY, CA 93063
- 80) ST MICHAEL THE ANGEL ASSOCIATION INC , SIMI VALLEY, CA 93063
- 81) Star Fleet Space & Military Science Academy, Inc., SIMI VALLEY, CA 93063
- 82) THE LORI AND NILSEN MEMORIAL SCHOLARSHIP FOUNDATION, SIMI VALLEY, CA 93063
- 83) THOUSAND OAKS III FOURSQUARE CHURCH, SIMI VALLEY, CA 93063
- 84) THOUSAND OAKS KOREAN BAPTIST CHURCH, SIMI VALLEY, CA 93063
- 85) TOASTMASTERS INTERNATIONAL, Simi Valley, CA 93063
- 86) UNITED STATES PONY CLUBS INC, SIMI VALLEY, CA 93063
- 87) VETERANS OF FOREIGN WARS OF THE UNITED STATES DEPT OF CALIFORNIA

Definition of Tax-Exempt Organizations

Exemption Requirements

To be tax-exempt as an organization described in IRC Section 501(c)(3) of the Code, an organization must be organized and operated exclusively for one or more of the purposes set forth in IRC Section 501(c)(3) and none of the earnings of the organization may inure to any private shareholder or individual. In addition, it may not attempt to influence legislation as a substantial part of its activities and it may not participate at all in campaign activity for or against political candidates. The organizations described in IRC Section 501(c)(3) are commonly referred to under the general heading of "charitable organizations." Organizations described in IRC Section 501(c)(3), other than testing for public safety organizations, are eligible to receive tax-deductible contributions in accordance with IRC Section 170. The exempt purposes set forth in IRC Section 501(c)(3) are charitable, religious, educational, scientific, literary, testing for public safety, fostering national or international amateur sports competition, and the prevention of cruelty to children or animals. The term charitable is used in its generally accepted legal sense and includes relief of the poor, the distressed, or the underprivileged; advancement of religion; advancement of education or science; erection or maintenance of public buildings, monuments, or works; lessening the burdens of government; lessening of neighborhood tensions; elimination of prejudice and discrimination; defense of human and civil rights secured by law; and combating community deterioration and juvenile delinquency. To be organized exclusively for a charitable purpose, the organization must be a corporation, community chest, fund, or foundation. A charitable trust is a fund or foundation and will qualify. However, an individual or a partnership will not qualify. The articles of organization must limit the organization's purposes to one or more of the exempt purposes set forth in IRC Section 501(c)(3) and must not expressly empower it to engage, other than as an insubstantial part of its activities, in activities that are not in furtherance of one or more of those purposes. This requirement may be met if the purposes stated in the articles of organization are limited in some way by reference to IRC Section 501(c)(3). In addition, assets of an organization must be permanently dedicated to an exempt purpose. This means that should an organization dissolve, its assets must be distributed for an exempt purpose described in this chapter, or to the federal government or to a state or local government for a public purpose. To establish that an organization's assets will be permanently dedicated to an exempt purpose, the articles of organization should contain a provision insuring their distribution for an exempt purpose in the event of dissolution. Although reliance may be placed upon state law to establish permanent dedication of assets for exempt purposes, an organization's application can be processed by the IRS more rapidly if its articles of organization include a provision insuring permanent dedication of assets for exempt purposes. For examples of provisions that meet these requirements, download Publication 557, Tax-Exempt Status for Your Organization. An organization will be regarded as "operated exclusively" for one or more exempt purposes only if it engages primarily in activities which accomplish one or more of the exempt purposes specified in IRC Section 501(c)(3). An organization will not be so regarded if more than an insubstantial part of its activities is not in furtherance of an exempt purpose. For more information concerning types of charitable organizations and their activities, download Publication 557. The organization must not be organized or operated for the benefit of private interests, such as the creator or the creator's family, shareholders of the organization, other designated individuals, or persons controlled directly or indirectly by such private interests. No part of the net earnings of an IRC Section 501(c)(3) organization may inure to the benefit of any private shareholder or individual. A private shareholder or individual is a person having a personal and private interest in the activities of the organization. If the organization engages in an excess benefit transaction with a person having substantial influence over the organization, an excise tax may be imposed on the person and any managers agreeing to the transaction. IRC section 501(c)(3) organizations are restricted in the amount of political and legislative (lobbying) activities they may conduct. For a detailed discussion, see Political and Lobbying Activities. For further information regarding lobbying activities by charities, download Lobbying Issues; for more information regarding political activities of charities, see the FY-2002 CPE topic entitled Election Year Issues.