School-Support Organizations

The following guidelines are provided for use by booster and/or PTSA/PTSO groups which are involved in money-raising activities:

A. Local booster clubs and PTSAs/PTSOs should be incorporated as nonprofit organizations. B. In order to receive nonprofit status, the group must file articles of incorporation and bylaws with the Secretary of State. A nonprofit organization must adhere to state laws [RCW 24.03].

B. The board of directors of the school district has established a fee schedule that governs the use of facilities by a school-support organization.

C. The nonprofit organization must operate without cost to the district.

D. The Washington State Gambling Commission, the Department of Licensing and the Internal Revenue Service have licensing regulations covering fund raising activities by nonprofit corporations.

1. A nonprofit corporation may conduct sales or benefit affairs which include athletic or sports events, bazaars, benefits, campaigns, circuses, contests, dances, drives, entertainments, exhibitions, expositions, parties, performances, picnics, sales, social gatherings, theaters, and variety shows [RCW 19.09.020 (13)].
2. A nonprofit corporation may operate bingo activities, raffles, and amusement games un- der requirements regulated by the Washington State Gambling Commission [RCW 9.46].
3. A charitable organization involved in sales and benefits grossing over $5,000 must obtain
4. IRS recognition.
5. When bingo, raffles, and amusement games are conducted, the State Gambling Act controls. These activities, under the State Gambling Act, may be conducted by nonprofit organizations without a gambling permit under certain conditions specified in law [RCW
6. 9.46.030(3)]. However, a nonprofit organization must obtain IRS recognition as a tax exempt association regardless of gross income.

Newport School District athletic directors monitor all donations and fundraising to ensure that outside sources of athletic funding – including fundraisers, donations, and booster club activities – do not result in disparities that favor one sex over another.