

School-Support Organizations - Procedures

The following rules and regulations shall be followed by school support organizations:

- A. All School Support Organizations shall operate in accordance with all district policies, including but not limited to policies 3210 - Nondiscrimination, 3510 - Associated Student Bodies, 3530 - Fundraising Activities Involving Students, and 4260 - Use Of School Facilities.

- B. Washington state law requires that school support organizations raising \$1,000 or more in one tax year shall obtain nonprofit status by filing articles of incorporation and bylaws with the Secretary of State, and federal government law requires those raising \$5,000 or more in one tax year shall become a 501(c)3 nonprofit corporation.
 - 1. A nonprofit corporation shall adhere to Washington state (RCW 24.03) and federal laws, including but not limited to those of the Gambling Commission, Department of Licensing, and Internal Revenue Service.
 - 2. 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.
 - 3. A nonprofit corporation may operate bingo activities, raffles, and amusement games that shall be regulated by the Washington State Gambling Commission. (RCW 9.46)
 - 4. Regardless of gross income, only nonprofit organizations with IRS recognition as a tax-exempt association may, under certain conditions specific in law, conduct bingo, raffles, and amusement games without a gambling permit. (RCW 9.46.0311)

- C. All booster clubs shall annually present to the district's Title IX Officer and/or school's Athletic Director an accurate reconciliation of all fund-raising and all gifts/donations to enhance Sequim School District's athletic programs. (In accordance with Procedure 2151P, page 4 of 5, athletics/activities Title IX evaluation)

Related District Policies and/or Procedures: #2151P Athletics/Activities Title IX Evaluation
#3210 Nondiscrimination
#3510 Associated Student Bodies
#3530 Fund Raising Activities Involving Students
#4260 Use of School Facilities