

Policies and Procedures

Series 4000: Community Relations

4120P – School Support Organizations

The following guidelines are provided for use by PTA/PTSA and/or Booster Clubs which are involved in fundraising activities:

- A. Local PTAs/ PTAs and Booster Clubs must be incorporated as nonprofit organizations and encouraged to become a recognized 501 (c) 3 or 501 (c) 4 with the Internal Revenue Service. The district recognizes the local school PTAs/PTAs and the official parent Booster Clubs of Issaquah High School, Liberty High School, and Skyline High School. All other related Booster Clubs and special interest organizations must come under the umbrella of the recognized high school Booster Clubs.
- B. In order to receive nonprofit status, the organization must file Articles of Incorporation with the Washington Secretary of State's Corporation Division. A non profit organization must adhere to state laws. (RCW 24.03)
- C. The board of directors of the school district has established a fee schedule that governs the use of facilities by a school support organization. (Policy 4260) Recognized school support organizations must carry liability insurance for activities conducted on school grounds.
- D. The non profit organization must operate without cost to the district.
- E. When donating or giving to the district schools, departments and programs, the non profit organization must follow district policy and procedures. (Policy 6110 and 6110P)
- F. The Washington State Gambling Commission, the Department of Licensing, the local Health Department, and the Internal Revenue Service have regulations covering fundraising activities by non profit organizations.
 1. On school district property and with district permission, a non profit organization may conduct sales or benefit affairs which include athletic or sports events, bazaars, benefits, contests, dances, drives, entertainments, exhibitions, expositions, parties, performances, picnics, sales, social gatherings, theaters, and variety shows.
 2. On school district property and with district permission, a non profit organization may operate bingo activities, raffles, and amusement games under the requirements regulated by the Washington State Gambling Commission (RCW 9.46). These activities may be conducted by the recognized non profit organization without a gambling license under certain conditions specified by law (RCW 9.46.0311). However, a non profit organization must be granted an IRS Letter of Determination (501 (C)) as tax exempt organization in order to conduct these kinds of activities regardless of gross income.
 3. A non profit organization involved in sales and fundraising activities for charitable purposes, grossing \$25,000, must register with the Secretary of State's Charitable Program.
 4. A non profit organization involved in sales and fundraising activities for charitable purposes grossing \$10,000, must obtain IRS recognition as a 501 (C) organization.

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