

School Support Organizations

Procedure 4120P

The following guidelines are provided for use by School Support Organizations (SSOs), including booster and/or PTSA/PTSO groups, which are involved in money-raising activities:

- A. The Kelso School District Partnership Guide for School Support Organizations (SSOs), will serve as a primary guide for all School Support Organizations. The guide covers group requirements, purchases and donations, events and fundraising, cash handling and contracts, and agencies and resources for supporting SSOs.
- B. The Partnership Guide outlines a number of documents that will serve as the main communication links between the SSOs and the School District. These documents include the annual SSO Agreement form, annual officer registration form, donation form, fundraiser approval form, and facility use agreement and calendar.
- C. School Support Organizations, including local booster clubs and PTSAs/PTSOs, should be incorporated as nonprofit organizations.
- D. 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.
- E. The board of directors of the school district has established a fee schedule that governs the use of facilities by a school-support organization.
- F. The nonprofit organization must operate without cost to the district.
- G. The Washington State Gambling Commission, the Department of Licensing, and the Internal Revenue Service have licensing regulations covering fund raising activities by nonprofit corporations.
 - a. 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;
 - b. A nonprofit corporation may operate bingo activities, raffles, and amusement games under requirements regulated by the Washington State Gambling Commission (RCW 9.46); and
 - c. A charitable organization involved in sales and benefits grossing over \$5,000 must obtain IRS recognition.
- H. When bingo, raffles, and amusement games are conducted, the State Gambling Act controls. Certain gambling activities may be conducted by nonprofit organizations without a gambling permit under certain conditions. To operate without a gambling permit, a nonprofit must be recognized by the IRS, and/or contributions to the group must be considered tax deductible. In addition, the nonprofit must have been organized and operating for at least 12 months before operating the gambling activity, and be able to prove that it has made significant progress towards accomplishing its stated purposes during the 12 consecutive months before operating the gambling activity.

A nonprofit organization may hold an unlimited number of members-only raffles if the combined gross revenue (money taken in) from these raffles does not exceed \$5,000 during a calendar year. In addition to members-only raffles, a nonprofit may offer two unlicensed raffles, bingo, or amusement game events to the public each year and must notify its local police agency at least five days before conducting the event. RCW 9.46.0321

Adopted: 07.14.25

Revised: