

The difference between ASB funds and a Boosters' funds. Here are some general and helpful "TIPS" to differentiate between the two:

ASSOCIATED STUDENT BODY (ASB funds)

- GHHS has an Associated Student Body are comprised of and governed by students.
- ASB funds are considered public funds and are subjected to an annual budget approval just like any regular school district budget. Typically, they are "fees" (money) collected from students and non-students to attend any OPTIONAL noncredit, extracurricular event (examples: sport games, dances, theatre productions etc.).
- ASB funds have legal restrictions both in collection and distribution- sponsored by school district/ board, regulated by state law.
- ASB activity is conducted, and decisions are made by students (and principal) or on behalf of associated student body, usually includes school staff, school facilities and school purchased materials.

BOOSTERS Groups:

- Are independent, non-profit organisations made up of parent VOLUNTEERS who donate their knowledge and time to raise money to support extra curricular activities. In our case, we are a SPORT BOOSTERS so, we have dedicated our focus to GHHS SPORTS.
- Boosters' activities/events are independently planned, managed and operated solely under the direction of the Boosters.
- Boosters' money is considered "PRIVATE " meaning, the Board of Directors determines how/when and where money will be distributed.
- Boosters are subjected to all state and federal reporting laws, laws of TITLE IX and our own Articles of Incorporation. Boosters, as an independent, non-profit organisation, has additional regulatory enforcements to abide to such as- WA Secretary of State, L & I, Gambling Commission, WA State Auditors, Federal (IRS). And WHY Boosters has a specific process and NEED for "pre-fundraising conversations" from Coaches/Teams before they start a fundraiser.

Is it an ASB activity OR a Boosters activity? How is the fundraiser presented to someone who's never been to a GHHS event? How would they know if it's an ASB or Boosters event? WHO is sponsoring/conducting the event?

Is there a "NAME" (of a nonprofit organization) next to the group/team participating in the fundraiser? That's the key!

If you have questions, here are further resources:

WIAA contacts:

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Washington State Booster Club Association

Chapter 24.03A RCW

WASHINGTON NONPROFIT CORPORATION ACT

<https://www.sos.wa.gov/corporations-charities/resources/nonprofits-charities/education-training/printable-resources>

WASate Dept of Revenue (Sales by Boosters, PTA, ASB....)

ASBs, PTAs, PTSAs, and Booster Clubs are eligible for a B&O tax and retail sales tax exemption for qualifying fundraising activities. A qualifying fundraising event is one where the nonprofit organization (ASBs, PTAs, PTSAs, Booster Club) holds an event specifically for the purpose of soliciting or accepting contributions to fund other activities (and not just funding the event itself) that further the goals of the nonprofit organization. **In addition, such events must be periodic as not to be classified as a regular business operation.**

Examples of taxable activities include:

- ASB operates a student store open during lunch every day
- The PTSA operates a concession stand during every home baseball game
- The Booster Club sells spirit wear throughout the year
- The PTA sells popcorn to the students on a weekly or monthly basis

The Department considers these activities to be the “operation of a regular place of business” and not eligible for the fundraising exemptions from B&O tax and sales tax.