

# **Kentridge High School Booster Club (KRHSBC)**



## **Operating Guidelines**

(Rev B – September 19, 2017)

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## 1. Purpose of the KRHSBC Operating Guidelines

The KRHSBC Operating Guidelines provide direction on the practical implementation of the Bylaws in day to day operations. The guidelines include an overview of KRHSBC through the current organizational structure, money management policies, rules to maintain nonprofit status, concession management policies, Calendar of Events, and roles and responsibilities of the

- Executive Officers who administer the core operations of the KRHSBC.
- Principal's Representative who provides the school and district oversight.
- Team Representatives who are KRHSBC Members who act in the interest of the individual member sports and clubs.
- Coaches and Advisors who partner with KRHSBC to target support where it is needed.

About REV B. These guidelines have been modified to avoid repetition of the Bylaws. Please read the Bylaws first. The Bylaws state the purpose of the club; joining fees for member groups; member qualifications; requirements for voting, meetings, records, and notices; determination of Directors, Principal's Representative, Executive Officers, Team Representatives, and committees; terms of office; liability; indemnification; administration; powers; limitations; how to amend the Bylaws.

The calendar and roles associated with KR Booster business have been updated. Additionally, these Operating Guidelines have been extended to include policies from the Board's votes and practical experience from managing KRHSBC, for the purpose of aiding both the decision making process and the efficient management of multiple member sports and clubs.

## 2. KRHSBC Organizational Structure

### What is KRHSBC?

Kentridge High School Booster Club or KRHSBC, formed on January 7, 2010, is a public charity organization exempt under 501 (c)(3). KRHSBC's Unified Business Identifier (UBI) is 602-983-003 and has EIN 27-2022227.

KRHSBC is a parent-run, "umbrella" organization (see figure below) independent from the school but working with the school to benefit multiple ASB activities and athletic groups who choose to join the club. Current member groups or Teams are listed at <http://krboosters.org/>.

Parent Executive Officers and Parent Reps, who act as treasurers for the individual Teams, run KRHSBC's core operations which include providing a consistent, transparent, fiscal infrastructure for the Teams. The Executive Officers, Parent Reps, other parent volunteers, Advisors, Coaches, and School Representatives all partner together to provide additional funding and enrichment to the Teams' activities. One of the benefits of KRHSBC's umbrella organization is the sharing of collective knowledge on how to do things (e.g. "How do I pay for an upcoming tournament?" How do I order school transportation but reimburse the school for an invitational? What will school/ASB funds pay for? What should we use booster funds for?) Another benefit of the booster community is the pool of expertise and experience from which to draw for ideas, approaches, and problem solving.

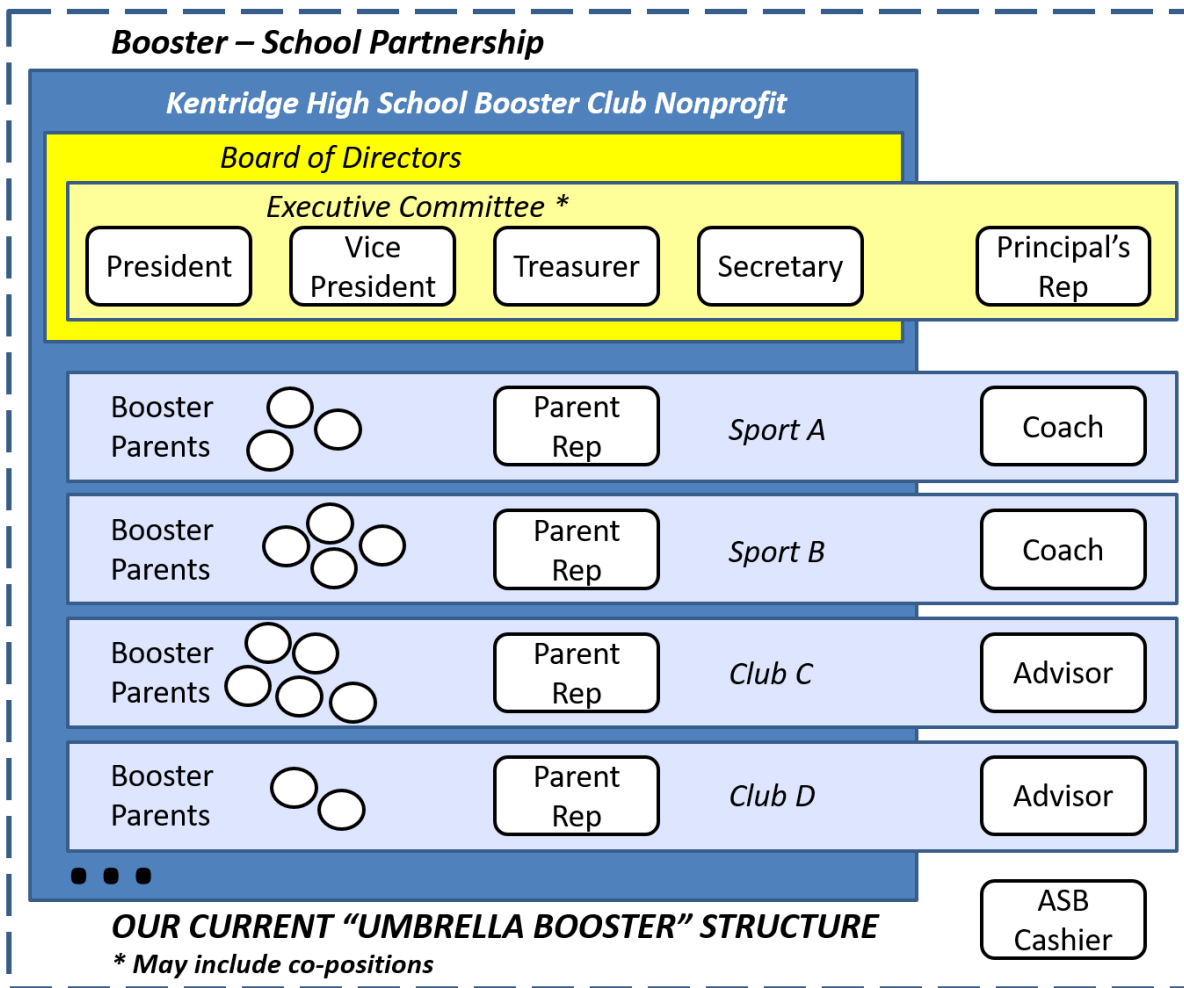
### Current Official Address

Kentridge High School Booster Club  
14201 SE Petrovitsky Rd, Suite A3, Box 141, Renton, WA 98058

### Terms

- **ASB** – Associated Student Body
- **Booster Parents** – Team parents who are interested and active in supporting KRHSBC activities.
- **KR** – Kentridge High School

- **KRHSBC Board** – or the Board, is the group of people who vote. In practice from KRHSBC’s inception, the Board of Directors (defined in Bylaws) has been the same entity as the Executive Board or group of Executive Officers.
- **Team** – a Kentridge High School sport or club that is a member group of KRHSBC.
- **Team Rep** – or Parent Rep, a parent representative of a member group who acts in the interest of the Team, participates in the core operating group, and is a liaison between the core operating group and the Team. The Team Rep manages the use of booster funds and performs the bookkeeping but is not responsible for coordinating booster activities for the Team.



### 3. KRHSBC Money Matters

#### KRHSBC Bank Accounts

KRHSBC maintains an Operating account to provide funds for general club expenses, partially funded by an annual fee paid by each Team. General club expenses may include insurance, website hosting, mailbox, annual filings, printing, software, and professional fees such as legal and accounting. KRHSBC also has a Donations account to which online donations are transferred from the PayPal account; this account is dedicated for this purpose to separate and isolate internet transactions. Each Team also has an individual bank checking account to be used solely for booster purposes. All KRHSBC accounts have unique account numbers, with no co-mingling of money allowed between accounts. Each Team is responsible for the funds, records, and operation of its individual account. When Team accounts are initially opened at the bank, the account needs to have sufficient funds to cover the cost of checks and initial setup. Two signatures are required on any checks issued from any KRHSBC checking account.

An Executive Officer who has the bank role of *Owner* of all accounts should apply for online banking. Current operations have the election of paper statements turned off to prevent monthly service charges and have online statements selected to *include* check images. Online banking with a single login for an *Owner* facilitates oversight of all bank accounts. KRHSBC prohibits the use of electronic checks, ATM cards, credit cards, and debit cards linked to accounts. The exception is the use of a temporary debit card that is needed to provide a PIN to establish an online banking login. After an online banking login is initialized, the card shall be destroyed.

### **Tips: Making Changes to Bank Accounts**

- KRHSBC uses US Bank located at 17604 108th Ave SE, Renton.
- The bank role of *Owner* of all accounts is the only role that can add/delete accounts and signers and can view all accounts with one login via online banking.
- To add/delete accounts or add/delete Executive Officers or Parent Reps as *Limited Signers*, an *Owner* should
  - Bring typed, dated, and signed minutes that reflect the desired changes, on letterhead that includes entity name, address, type of corporation, and date of incorporation.
  - Bring KRHSBC account numbers and names for faster access.
- To be named as an *Owner* on all accounts, the President and/or Treasurer must ensure that the online nonprofit annual report filed with WA Secretary of State is up-to-date and lists her office position because the bank will check the website for verification.
- In transferring all accounts from one *Owner* to the next, the banker should contact the bank's technical service support to also transfer the online banking accounts to ensure there is no disruption of electronic statements and statement history for the accounts.

### **Handling Cash**

Cash shall be deposited in KRHSBC bank accounts within 3 days of receipt with the exception of concession till seed money. Two people shall count cash receipts and sign a KRHSBC deposit form (<http://krboosters.org/>) for documentation. Concession till money shall be banked during off-season or periods of inactivity.

### **School or Booster Activity?**

The operative money dictates whether the event or activity is sponsored by the school or boosters. The activity sponsor matters for insurance issues and for how outgoing funds are used or where incoming funds are banked. Additionally, booster activities should be planned and executed by booster volunteers.

#### Examples

- If camp fees are paid to the ASB cashier, the camp is an ASB event and is covered by Kent School District insurance.
- If camp fees are deposited into a booster account, the camp is a booster event and requires booster insurance.
- If camp fees are paid to the ASB cashier and speakers are paid by booster funds, the camp is still an ASB event.

### **Insurance**

School insurance policies typically do not cover the activities and liabilities of booster club officers and volunteers because a booster organization is a separate legal entity from the school. KRHSBC provides insurance to all member Teams to cover booster activities. Current policies can be found at <http://krboosters.org/> under Documents. KRHSBC's insurance is a master policy established for Kent School District Parent Teacher Organizations and Boosters by Propel Insurance of Tacoma, WA.

### What is ASB Money?

- Associated Student Body (ASB) money is raised from sales of parking lot passes, ASB cards, and school event entry fees.
- The elected students who comprise ASB vote on how to spend ASB money by reviewing the budget proposal line items.
- All sports and clubs can submit a budget proposal and request for ASB money in the spring and receive an answer in May.
- ASB has prerogative to spend less one year to roll funds over to following year to make a large purchase. Such a plan is reflected in the budget proposals for the Teams.

### What does the School Purchase for the Teams and What should Boosters Purchase?

For the sake of simplicity, this section will refer to *school purchases* regardless of whether the funds come from ASB, KR Athletic Budget, District, or other. For game sports, the school purchases all the essentials needed to play and manage games. For individual sports, the school funds league events. Typically, the school purchases the *must-have* items while boosters supplements with the *nice-to-have* items. Additionally, school funds are not used to pay for food for families or to reimburse families for buying supplies (e.g. concessions). In general, booster purchases should benefit the current and future Team. Equipment purchased with KRHSBC funds stays with the Team. The IRS prohibits private inurement for nonprofits which means that KRHSBC should not benefit an individual more than insubstantially. The Table below provides some examples from the past. In times of leaner budgets, booster purchases may well play a larger role in filling gaps in funding.

### How to make payments with Booster Funds

This section assumes that the purchases of interest have been properly vetted with stakeholders and discusses different approaches to payment.

- **Direct payment by boosters.** If the item is a booster purchase or reimbursement, the check writer prepares the check from the appropriate booster account having the invoice/receipt in hand. The check shall be signed by a Team Rep and Executive Officer or by two Executive Officers.
- **Private purchases processed by the Team.** If the items are being purchased by families (e.g. shirts) which the Team is ordering, the Team Rep collects the individual payments, marks them as Donations for specified purpose on ledger, deposits funds into Team account, then writes a single check using the direct payment method above. Alternatives to using booster funds are:
  - Some vendors will set up a 1-800 phone number to allow parents to call in and pay for their personalized orders. East Bay is an example.
  - Some vendors will set up an online store for those personalized orders. An example is Cloud 9 Sports.
- **Purchase through the school and make a booster grant to the school.** Team Reps or Coaches and Advisors make purchases through the school cashier with an invoice. The discussion of items that will not be covered by the school should have already happened. At end of year, the school cashier provides a list of all transactions with the non-covered expenses highlighted. Team Rep writes a booster check to the school, fills out a donation form from the cashier, marks the expense as Grant to the school on ledger, and keeps the transaction list and invoice as support. This method simplifies booster bookkeeping by reducing the number of checks written. Track regularly uses this approach and plans for booster funds to cover non-league events (e.g. transportation for invitationals.)
- **Travel expenses.** Preapproved trips are arranged through the school perhaps with a district credit card to reserve hotel rooms. A district travel debit card may be used to pay for hotel rooms. Again booster funds are used to pay for agreed-upon non-covered expenses.

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WHO PURCHASES WHAT?		
SCHOOL (ASB, KR, DISTRICT)	BOOSTERS	STUDENT FAMILIES
<b>“Must have”</b>	<b>“Nice to have” or “Gap Filler”</b>	<b>“My own”</b>
Uniforms	Rain gear	Personal warm-ups
Safety gear	Booster supports when helmets do not fit students or more kids sign up than expected.	
Officials	Judo Club officials not covered by ASB	
Lindberg pool rental		Swim bags kept by swimmers
Wrestling mats (high cost item w/variable lifespan)	All weekend wrestling tournaments not covered by school	
Perhaps one invitational	Non-league invitationals	
League events: transportation	The whole football team would not be sent to a playoff game by school; boosters might cover remainder players to go.	
State meets: lodging, transportation	KR Booster funds shall not be used for coach gifts. Donations can be collected via booster account so that one check can be written similar to team orders for shirts that are privately paid.	Coach gifts
New equipment due to rule changes: e.g. pole vault pits needed to be bigger	KR Booster funds may be used for WIAA coach association dues (Track).	
In season coach stipends	Summer camp trainers or speakers. School district policy prohibits booster clubs to pay coaches for school seasons. Number of coaches for each team and school is set by district policy, and additional paid coaches are not allowed.	
Game management, e.g. scorekeepers		
	Covered benches for soccer and other sports	
	Group dinner with families	
	Championship rings, etc will be handled on case by case basis; e.g. booster funds may be used in a shared cost agreement	
New balls, backpacks	New balls, backpacks	
		Chaparone expenses (typical)

**Accounting**

The method of accounting and bookkeeping shall be consistent across all Teams. KRHSBC records shall be open for review and be transparent. KRHSBC’s fiscal year is Aug 1 through

July 31. The accrual method of accounting is used for bookkeeping and reporting to the IRS. The accrual method requires that revenues and expenses are recorded when they are incurred and not when money is actually exchanged (as when a check finally clears). Descriptions of account credits and debits shall be written to be understood by someone not familiar with the Teams or the Operating account. Fundraiser receipts and expenses must be appropriately labelled to distinguish different events (e.g. fruit sales receipts vs car wash receipts). Account credits and debits must be broken out in sufficient detail to distinguish between IRS reporting categories of revenues and expenses listed on the Team electronic ledgers (e.g. printing cost to advertise fruit sales vs general printing). Note that lateral transfers (e.g. Operating account to Team account to allocate a donation or Team account to Operating account to pay annual Team booster dues) should not be counted as additional receipts to KRHSBC!

### **Fundraising**

KRHSBC sponsors umbrella fundraisers which strive to involve all Teams. Ideas may be proposed to the Board and to the Athletic/Activities Director for approval. An implementation plan is essential to the proposal and may include timeframe, location, method of raising funds, preparation, estimated number of volunteers, task list, marketing strategy, allocation method. KRHSBC advertises in all school media, local businesses, and electronic bulletin boards on the internet. Proceeds raised to cover the operating costs of the umbrella organization are deposited into the Operating account. The Kentridge High School marketing teacher has assisted KRHSBC in the past with posting notices for fundraisers on the internet as a class assignment or as a DECA club activity.

Additional fundraisers, referred to as passive fundraisers, also help pay for operating costs. Such passive fundraisers include local grocery or department store shopping rewards programs and internet shopping through a special website portal. Shoppers must typically choose a nonprofit from a list to link to their shopping ID or login. These types of fundraisers are advertising schemes for retailers and require almost no overhead for KRHSBC; they should be more heavily leveraged in the KRHSBC community. Note that retailers with such programs recognize KRHSBC as one legal entity or nonprofit and generally have no method of designating Teams for allocation.

Nonprofit rules strictly prohibit Cooperative Fundraising which is when a Team raises money as a group and then credits the funds raised or the time spent volunteering to individuals who participated in raising the money.

Participation in any KRHSBC is never mandatory for students or for parents.

### **Allocation of Proceeds from Umbrella Fundraisers**

An allocation method of distributing proceeds from umbrella fundraisers after money has been set aside for operating costs, was agreed upon in 2014. This method distributes 10% of the proceeds available for allocation evenly among all member Teams. The remaining 90% is shared evenly among participating Teams, where participation is determined by Teams explicitly choosing to actively participate in the fundraising. Teams that choose to opt out of the fundraising give up their portion of the proceeds. This method can be revisited as perspectives always vary on the fairness of distribution.

### **Allocations of Receipts**

The Executive Board and all Team Reps have the responsibility to ensure that funds from direct deposit, checks received, online donations, and credit card reader receipts are channeled to the appropriate designated Team or Operating account. Logistics often result in deposit in the Operating or Donations account followed by a lateral transfer into a Team account. If donations are received without a designation due to oversight or donation reporting software, the Executive Officers shall exercise due diligence in identifying the intended designee. This



situation is not uncommon in the case of employer gift matches. The Executive Officers shall also exercise due diligence in returning funds or channeling the funds to a designee that is not part of KRHSBC when KRHSBC receives donations in error.

### **Donations**

Most donations received by KRHSBC are solicited. Examples are employer gift matches, requesting donations at fundraising events such as recycling or fun runs, donation jars at school or Team events, email solicitations. Nonprofit rules dictate that such funds must be used for the purpose stated in the solicitation (e.g. funds will be used for KRHSBC operating expenses, or Track invitationals, or robot parts for competition). Track cannot use funds collected in the example for Cross Country, and Robotics cannot use funds collected for operating expenses.

KRHSBC shall honor restrictions on employer gift matches. These restrictions typically appear on a donation management website often operated by a third party. For example, some but not all of Boeing's restrictions are prohibiting use of matching gifts for student expenses and tuition, school sponsored travel or field trips, insurance premiums, and political campaigns.

Donations that are unsolicited may be used for any KRHSBC purposes even if the donor has stipulated a use.

A list of donations shall be maintained in the KRHSBC records. The annual IRS report requires tracking and aggregation of large donations (currently >\$5K) from single individuals or entities.

### **Mandatory Dues or Fees**

KRHSBC imposes no mandatory dues or fees on individuals. KRHSBC collects an annual dues from member Teams. These funds may be considered as a fee for service which pays for booster fiscal management and provision of booster insurance.

## **4. KRHSBC Calendar of Events**

The following KRHSBC Calendar of Events provides a general guideline for the operating activities of the club. The seasonal character of sports and clubs, various due dates, and the start and end of the fiscal year all drive operations. KRHSBC's fiscal year is from Start of Year (SOY) Aug 1st to End of Year (EOY) July 31st. Necessary details will be distributed by the KRHSBC Secretary via the email distribution list for the current roster.

### **Q1 (Fall)**

- Q1 General Meeting - review rules
- Gather EOY spread sheets & paper trail for tax reporting, archives
- Prepare EOY financial summary (Treasurer)
- Distribute new spread sheets
- Pay for website hosting
- Plan tax reporting strategy
- Advertise at KR Open House, Parent Conferences
- Review bank accounts and statements (Treasurer)

### **Q2 (Winter)**

- Q2 General Meeting
- Pay for mailbox
- File 990EZ with IRS by 12/15
- File WA Non-Profit Annual Report by 1/31 (File earlier to change bank account "owner" as bank requires Secretary of State non-profit officer listing)
- File 1099s for nonemployees paid \$600+ in calendar year by 1/31.
- Identify officer candidates

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- Annual fundraiser
- Review bank accounts and statements (Treasurer)

**Q3 (Spring)**

- Q3 General Meeting
- Submit ASB budget proposals to Athletic/Activities Director (Coaches/Advisors)
- Acquaint officer candidates with roles and responsibilities
- Collect Team dues
- Identify new parent reps
- Review bank accounts and statements (Treasurer)

**Q4 (Summer) (Fiscal Year Starts 8/1)**

- Q4 General Meeting- elections
- Handover to new reps & officers
- Pay insurance bill
- Review bank accounts and statements (Treasurer)

**5. KRHSBC - Primary Roles and Responsibilities**

All Executive Officers are expected to perform other duties as assigned by President or Executive Board. All Executive Officers are expected to learn and communicate relevant rules from the school, district, state, and IRS (may affect nonprofit status). Primary duties, roles, and responsibilities for each title are listed below.

**KRHSBC Executive Board President**

- Is the point of contact for KRHSBC.
- Presides over all meetings of the club and Executive Board.
- Prepares and distributes the Agenda for meetings.
- May have the bank role of Owner of accounts, and if so
  - Can add/delete accounts by action of the Board.
  - Can add/delete limited signers to/from accounts by action of the Board.
  - May use online banking for timely oversight of accounts and access to statements.KRHSBC does not allow the use of electronic checks or ATM, debit, credit cards.
- Provides signature on checks when the Treasurer is unavailable.
- Verifies receipts or invoices before signing checks.

**KRHSBC Executive Board Vice President**

- Assists the President and performs the duties of the President in his or her absence.
- Records and distributes meeting minutes if the Secretary is unavailable.
- Provides signature on checks (not greater than \$1500) when the Treasurer is unavailable.
- Verifies receipts or invoices before signing checks.
- Ensures the required IRS report is filed no later than the 15th day of the 5th month (December 15th) following the end of the KRHSBC fiscal year (July 31st) to maintain KRHSBC's nonprofit status.
- Ensures the required Washington Nonprofit Corporation Annual Report is filed no later than January 31st of the following year. This is completed online and has an annual fee (\$10.00). The Annual Report lists current Executive Officers and may be required to be filed early or amended since the bank uses the report for verification before allowing change of ownership of bank accounts.
- Acts as point of contact between the KRHSBC members and the KRHSBC Webmaster.
- Chairs subcommittees if required.

**KRHSBC Executive Board Treasurer**

- Is responsible for overseeing all KRHSBC bank accounts and for administering the Operating and Donations accounts.

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- May have the bank role of Owner of accounts, and if so
  - Can add/delete accounts by action of the Board.
  - Can add/delete limited signers to/from accounts by action of the Board.
  - May use online banking for timely oversight of accounts and access to statements.  
KRHSBC does not allow the use of electronic checks ATM, debit, credit cards.
- Maintains possession of checkbooks or has them signed out on the log to the Team Reps.
- Provides a new electronic ledger (Excel worksheet) to the Team Rep with starting balance for the current fiscal year and list of outstanding checks.
- Is the primary co-signer of checks written and signed by Team Reps.
- Verifies receipts or invoices before signing checks.
- Verifies that Team Rep has sent email notification to the President, Treasurer, and Principal's Rep before co-signing Team checks exceeding \$1500.
- Provides the Team Reps with scanned copies of bank statements for months showing activity.
- Ensures that all accounts reflected by the Team ledgers are balanced with the bank statements after the end of the fiscal year.
- Confirms that each Team Rep has submitted original receipts and paper record for club archive after the end of the fiscal year.
- Compiles the year-end KRHSBC Gross Receipts Report for all accounts, integrates Team ledger data, and collects info required to file the annual IRS report (currently 990-EZ).
- Acts as auditor and/or assigns an auditing committee for periodic review of KRHSBC finances.
- Shall be the administrator responsible for user registration, signing out devices, and account linking on all credit card reader services used by KRHSBC to accept donations or payments unless this responsibility is delegated and the delegation is documented.
- Is responsible for transferring funds from Operating and Donation accounts to the designated Team accounts so that donations or payments are properly distributed.
- Is responsible for returning funds or channeling funds to the appropriate designee outside KRHSBC in the event that donations are erroneously received.

**KRHSBC Executive Board Secretary**

- Keeps minutes of all KRHSBC meetings and other official business including a list of members in attendance.
- Provides previous meeting minutes for review in advance of the next general meeting.
- Keeps official records of KRHSBC and files paper record at the school (area designated by Athletic/Activities Director) after end of each fiscal year.
- Maintains roster and email distribution list for core operating group including Executive Officers, Team Reps, School Reps, Coaches, Advisors.
- Maintains email distribution list of general membership (Team Reps will maintain the list for their own groups and forward a copy to the KRHSBC Secretary). General membership means all Team parents, but this turns out to be interested and active parents in practice.
- Checks KRHSBC email and distributes pertinent information to Executive Board/Team Reps as required.
- Updates KRHSBC meeting minutes and documents on website as needed.
- Distributes information, notices, reminders as requested by Board.
- Provides signature on checks (not greater than \$1500) when the Treasurer is unavailable.
- Verifies receipts or invoices before signing checks.

**KRHSBC Executive Board – Principal's Rep**

- Provides oversight on Team expenditures.
- Provides guidance on purchases relating to Title IX.
- Monitors/approves KRHSBC fund raising activities such that they do not overlap/duplicate other school fund raising events.
- Has veto power on all KRHSBC purchases.

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- Approves expenditures over \$1500 and provides written approval (email acceptable) to Team Rep and Coach/Advisor prior to purchase.
- Approves all “Donations” to the school.

### **KRHSBC Team Representatives**

#### ***Represent by***

- Acting on behalf of the Team in all KRHSBC matters and seek consensus from team booster parents and coaches/advisors.
- Working with the coach or advisor on the annual Kentrige High School Projected Budget Report, priorities, and expected booster expenditures; items over \$1500 should be agreed upon by the Principal’s Rep.
- Attending the four general meetings or obtain meeting minutes and presentation materials.
- Not signing any contracts on behalf of KRHSBC.
- Obtaining the Principal’s Rep’s approval on any new booster fundraising activities to ensure that there is no duplication of fundraising efforts with other KR organizations.
- Maintaining an email distribution list of the Team’s parents and providing a copy to the Secretary for inclusion in the KRHSBC email distribution list.
- Obtaining contact info for the KRHSBC Team Concession Manager if applicable.
- Supporting umbrella booster events that cover operating costs. Examples include recycling events and passive fundraising programs.

#### ***Manage Booster Funds by***

- Becoming a signer on Team bank account for the duration of their service.
- May elect to use online banking for monitoring purposes only. KRHSBC does not allow the use of electronic checks or plastic cards – ATM, debit, credit cards.
- Signing out/returning the team checkbook from/to the Treasurer.
- Making deposits to the team bank account in a timely manner.
  - Fill out KRHSBC deposit form from <http://krboosters.org/documents.html> with two signers who count the cash deposits.
- Providing receipts as needed.
  - When no goods or services are provided by KRHSBC in return for a donation, provide the appropriate receipt from <http://krboosters.org/documents.html> when requested.
  - If a quid pro quo donation is made (i.e. non-token goods or services are provided AND the donation > \$75), provide the appropriate receipt from <http://krboosters.org/documents.html> and include description of goods received and good faith estimate of value.
- Having receipts or invoices before writing checks.
  - Ensure that all checks have two signatures, either by the Team Rep and a KRHSBC Executive Board member or by two KRHSBC Executive Board members.
  - Verify account balances such that adequate funds exist before writing checks.
  - For checks over \$1500, write an email to KRHSBC President, Treasurer, and Principal’s Rep noting the expenditure amount and item. Checks over \$1500 must be co-signed by the KRHSBC Treasurer or President (as back-up).
- Collecting IRS form W9 from anyone hired for \$600+ in a calendar year and providing it to the Treasurer for preparation of tax form 1099 by end of January.
- Working with the Kentrige High School ASB Cashier on making KRHSBC grants to the school.

#### ***Keep Records by***

- Maintaining detailed records/books for use by the KRHSBC Treasurer to support audits, and IRS reporting. Descriptions shall be written to be understood by someone unfamiliar with the Team.
- Including all paper receipts, invoices, deposit slips, and other support.
- Including KRHSBC forms for reimbursements and deposits.
- Organizing them in a notebook and bringing notebook to general meetings.
- Including concession stand logs in notebook if applicable.
- Giving them to the Treasurer after end of each fiscal year.

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- Using the KRHSBC electronic ledger and bank statements provided by the Treasurer to log all credits, debits, transfers, outstanding checks, description of transactions; reconcile the account; and categorize revenues and expenses.
- Sending a copy of the electronic Team ledger to the Treasurer whenever requested and after end of fiscal year.
- Including a paper copy of the end of year electronic ledger in the notebook.
- Providing Treasurer with info needed for IRS filing. Such info may include number of student participants, fundraisers with over \$5000 gross receipts, donations greater than \$5000 from either individuals or entities.

**Communicate by**

- Informing your Team that if their booster activity involves serving food, Washington State requires that all who work with unpackaged food, food equipment or utensils, or with any surface where people put unwrapped food have food safety training before handling food served to the public. The only authorized online training program is [www.foodworkercard.wa.gov](http://www.foodworkercard.wa.gov) and a food worker card cost \$10.
- Informing your Team about KRHSBC reseller's permit at <http://krboosters.org/documents.html> if needed.
- Providing KRHSBC webmaster with information to update the Team's webpage on the KRHSBC website.
- Informing your Team Concession Manager of KRHSBC concession stand policies.
- Informing your Team of the rules that maintain our nonprofit status:
  - KRHSBC activities shall not involve cooperative fundraising which credits funds or volunteer time to individual participants.
  - KRHSBC activities and funds shall not serve the private interests or benefit of any individual or organization more than insubstantially.
  - Donors cannot dictate how unsolicited contributions are to be used.
  - Solicited designations must be honored, i.e., contributions cannot be repurposed.
- Informing your Team that KRHSBC Teams shall not require dues to be paid by individuals and shall not require participation in KRHSBC fundraisers by students or parents.

**KRHSBC Team Concession Managers**

See KRHSBC Concession Stand Policies.

**KRHSBC Team Coaches and Activity Advisors**

- Work with the Team Rep and booster parents to seek consensus concerning priorities for KRHSBC activities and planned expenditures for the Team.
- Obtain the Principal's Rep's approval (email is acceptable) prior to any expenditure exceeding \$1500 and provide approval to the Team Rep.
- Work with the Principal's Rep to submit the Kentrige High School Projected Budget Report for the current year. Forms are due to the Principal's Rep by the end of April of the previous school year. The Projected Budget Report includes all expected revenue and expense items, funded by the KRHSBC Team account and ASB.
- Obtain ASB budget information from ASB and provide to the Team Reps as required. ASB will not provide budget details directly to the Team Reps.

**6. KRHSBC Concession Stand Policies**

**General**

- Each KRHSBC Team that runs concessions must assign a Concession Manager who will be listed on the umbrella KR Booster roster.
- The Team Concession Manager shall manage all operations of the concession stand. Operations include:

Kentrige High School Booster Club (KRHSBC)  
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- Scheduling and assigning volunteers for shifts including a volunteer who is responsible for running the till and a delegate in his/her absence.
- Purchasing and receiving stock.
- Determining frequency of inventory and implementing an inventory process.
- Instructing volunteers.
- Ensuring food handling permits are obtained when required. Know the rules!  
<http://www.doh.wa.gov/CommunityandEnvironment/Food/FoodWorkerandIndustry/FoodWorkerCard>
- Managing the till.
- Upholding sanitary practices.
- Maintaining cleanliness of the stand.
- Monitoring behavior of volunteers.
- All volunteers selling concessions shall sign in/out and the log with dates and times will become part of the records of the member group.
- At least one volunteer must be over the age of 18. Only children 14 and older are allowed to help run the stand.
- KRHSBC shall not be held responsible for individual's belongings when the concession stand is in operation. Therefore, no belongings shall be stored in the concession stand other than those owned by volunteers working the concession event.
- Only individuals working a concession event shall be allowed in the concession stand.

### **Behavior, Sanitation, and Cleanliness**

- The Team Concession Manager or delegate is the sole arbitrator of disputes.
- Courtesy is a must with fellow volunteers and customers.
- All volunteers will wash their hands at the beginning of the shift and upon return to the concession stand from a break.
- All volunteers must wear a hair restraint of some kind. Baseball caps or hairnets are allowed. Long hair must be pulled back into a ponytail under the hair restraint.
- Gloves must be worn when handling unpackaged food products.
- Appropriate shoes must be worn at all times.
- All surfaces must be cleaned with a sanitizing solution before the concession stand opens.
- Volunteers are prohibited from eating or drinking any food products in the concession stand area.
- Concession stand cleanup includes cleaning and sanitizing all countertops, sweeping/mopping the floor, bagging and emptying the trash, processing recyclables.

### **Money Management**

- The till shall be counted before and after every event. The amounts shall be recorded in a log and signed by the Team Concession Manager or delegate and a second volunteer.
- Sales for each event/shift shall be documented on the log.
- All cash will be handled by the Team Concession Manager or delegate and delivered to the Parent Rep within three business days. A KRHSBC deposit form should reflect two signatures verifying the amount.
- Seed money (recommended \$100) to make change may stay in the till between events/shifts during the Team's season. Seed money shall be banked between seasons or active periods.
- Reimbursement forms along with receipts shall be given to the Parent Rep before a check may be written for reimbursement. No reimbursements for stock purchases shall be taken from the till.

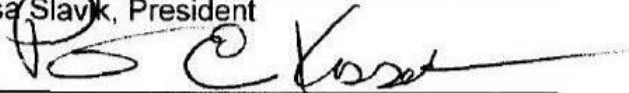
**7. KRHSBC Amendments**

These Operating Guidelines may be altered, amended or repealed and new guidelines may be adopted by the vote of a majority of the Board.

Revision **B** of the foregoing Operating Guidelines was adopted by the Kentridge High School Booster Club Executive Board on September 19, 2017.



\_\_\_\_\_  
Lisa Slavik, President



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Patty Kassebaum, Vice President



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Anita Kallish, Treasurer