



Kentrige High School Booster Club
09/17/14 KRHSBC First Quarter Meeting
6 PM, Kentrige High School B10



AGENDA

Introductions

New officers, new advisors, new parent rep
Updated contact information
Fall season

Goals

Announcements

Treasurer's report

Old Business

Bank account hand-off process
Resellers Permit
Website

New Business

Check signing reminders
Process Improvements
New accounting requirements
Tax reporting

Fundraisers

Around the Room

Adjourn

Feedback is always welcome.

Kim Kaiser, KRHSBC President

kjk20875@comcast.net 253-630-9296 (home) 206-304-7200 (work)

for immediate attention but not mass mailings: kimberly.j.kaiser@boeing.com



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APPROVED MINUTES (=Action Items) – B. Shine 09-17-14**

- All parent reps were present and signed in except for Wrestling and Girls' Swim.
- Welcomed new team advisors: Photo – Chantelle Moran, Robotics – Nick Boyce.
- Welcomed new parent rep: Robotics – Mariann Kallaher.
- A.D. Eric A. shared recommendations from SPSL re: fundraising in terms of what does/does not work. Short-term, carrying no inventory works (vs. having stock to return).
- Reviewed current guidelines: Expenditures \geq \$1,500 need email to Eric A for approval going forward (no need to do retroactively).
- **Treasurer only co-signer of checks $>$ \$750. Kim K. to check if increased level is okay or to have more people authorized.
- **Question came up re: booster address on checks is the same as the school's address (was setup that way when originally established) – is that okay?
- **Comment was made that it would be nice to have KR Booster Club letterhead vs having to borrow the school's.
- **Al W. will publish on the KR Booster Club website the minutes once he receives the approved ones from Kim K.
- Goals: Growth, Visibility, Fundraising. Question came up as to how to support clubs underneath? More than just money. See general charter to promote member groups.
- **Copy of Resellers permit will be given to Parent Reps.
- **Amend bylaws to ease communications via technology.
- **Process Improvement list to be created: First item on the list is to improve the bank account hand-off process which unfortunately this last time required gathering of many signatures.
- Because of the amount of funds raised, the tax reporting bracket has changed requiring more details.
- **Kim K. shared how to fill out new ledger form and will distribute to Parent Reps for use.



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APPROVED MINUTES (=Action Items) - B. Shine 09-17-14**

- Question came up if Bank Statements are received on the 10th of the month then the Parent Reps should get back to Treasurer by ___? When to submit reports? Used to be monthly—now quarterly.
- **Parent Reps are to gather up receipts to give to Treasurer.
- Fundraisers:
 - One Green Planet
 - Goodsearch and Goodshop (e.g. Amazon)
 - **snap-raise.com: Solicit donations through social media. Good for distant relatives. Perhaps alumni. Split 20-30/80-70 (them/us) with Snap-Raise handling all the logistics vs. a sales campaign such as cookie dough. Eric A. will report back on this after having attended meeting with other A.D.s.
 - Football Booster Club does Clothing and Textile (smaller than toaster oven) after first of the year (last year about \$1,200). They may have many events to manage and would not mind if Boosters coordinated this one.
 - **Donation Jar at Events: 10 min before/after event at table with KR Booster Club sign. (since no activity fee this year, people may be more open to donating).
- Meeting was closed a few minutes after 7pm.



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Future vote issues

Process improvements

New accounting requirements

Tax reporting

Fundraisers

Around the Room

INTRODUCTIONS

New Executive Board

Kim Kaiser – president

Dan Randolph & Carrie Lantz – co-vice presidents

Anita Kallish – treasurer

Wendy & Brendan Shine – co-secretaries

New Advisors

Nick Boyce – Robotics

Chantelle Moran – Photo Club

New Parent Rep

Mariann Kallaher – Robotics

An email will be sent to you with Booster Officer contact information

We are Kentridge High School Booster Club, EIN 27-2022227

UBI 602-983-003 public charity organization exempt under 501 (c)(3)

Go Chargers! to currently active, fall member groups:

Cross Country, Football, Girls' Soccer,

Girls' Swim & Dive, Photo, Robotics

GOALS *for the 2014-15 year*

- 1. Modify the Booster Club processes to be more efficient & robust to support future growth and larger fundraising events.**
- 2. Increase the visibility of the club.**
- 3. Attempt to add repeatable, fundraising events that are associated with Boosters.
Perhaps promote Booster themes such as "*Boosters Support Sustainability.*"**
- 4. Explore ways in which the Booster Club can support its member groups beyond check writing and coordinated fundraisers (*added during 9/17 meeting*).**

ANNOUNCEMENTS

Eric Anderson

How not having an activity participation fee has impacted KR

Exploration of a potential fundraiser

TREASURER'S REPORT – End of Fiscal Year, 07/31/14

	Individual Accounts	Starting Balance	YTD Credits (Gross Receipts)	YTD Debits	YTD Total
Season	Operating:	\$501.86	\$5,848.97	\$4,318.37	\$2,032.46
Fall	Cross Country:	\$1,175.26	\$4,035.96	\$2,643.85	\$2,567.37
	Football:	\$7,330.91	\$26,408.58	\$25,593.30	\$8,146.19
	Girls Swim & Dive:	\$3,468.25	\$3,864.90	\$2,896.94	\$4,436.21
	Girls Soccer:	\$1,818.36	\$4,326.47	\$6,027.10	\$117.73
Winter	Wrestling:	\$2,449.13	\$8,106.21	\$6,897.63	\$3,657.71
	Photo:	\$2,853.39	\$3,413.52	\$1,907.41	\$4,359.50
	Girl's Basketball:	\$7,983.12	\$18,477.46	\$22,481.64	\$3,978.94
Spring	Track:	\$1,969.17	\$4,442.76	\$4,341.43	\$2,070.50
	Judo:	\$4,153.96	\$1,733.64	\$5,273.80	\$613.80
	Robotics Club:	\$894.48	\$6,228.84	\$566.25	\$6,557.07
	YTD Totals:	\$34,597.89	\$86,887.31	\$82,947.72	\$38,537.48

BANK ACCOUNT HAND-OFF PROCESS

Remaining paperwork – need signatures tonight! from

Jennifer Caliman

Verna Honda

Dan, Carrie, Anita, Wendy, Brendan on Robotics account

All new officers can now sign checks

Lori is turning over the books to Anita tonight

**Bank statements are sent to school after 10th of month,
addressed to KR Boosters**

**If there is bank account activity, treasurer will scan the
statement and send a copy to Parent Rep**

CHECK SIGNING REMINDERS

Per Bylaws:

**2 signatures per check issued from any KRHSBC checking account:
one by Parent Rep, one by Booster Officer**

Per Guidelines:

**Checks over \$1500 require written approval by the Principal's Rep
(Eric Anderson)**

Parent Rep should email Eric and copy Anita and Kim.

Per Guidelines:

Treasurer is the only co-signer on any check over \$750

***Discussion and vote candidate – guideline is overly restrictive and
does not allow us to fully utilize our Booster Officers who all have
signature authority.***

Consider dropping guideline, raising limit, adding more officers.

Washington State Department of Revenue State Business Records Database Detail

TAX REGISTRATION NO: 602983003 ACCOUNT OPENED: 01/07/2010
UBI: 602983003 ACCOUNT CLOSED: OPEN
ENTITY NAME: KENTRIDGE HIGH SCHOOL BOOSTER CLUB
BUSINESS NAME:

MAILING ADDRESS:
ATTN BOOSTER CLUB
12430 SE 208TH ST
KENT, WA 98031-2231

BUSINESS LOCATION:
ATTN BOOSTER CLUB
12430 SE 208TH ST
KENT, WA 98031-2231

ENTITY TYPE: NON PROFIT CORP

RESELLER PERMIT NO: A24 3409 17
PERMIT EFFECTIVE: 09/02/2013
PERMIT EXPIRES: 09/01/2017

NAICS CODE: 813410
NAICS DEFINITION: CIVIC AND SOCIAL
ORGANIZATIONS (PT)

FOR NON-COMMERCIAL USE ONLY

10/30/2013 11:38 AM

WEBSITE

Thanks to Al Waltner and students for the many improvements to the website last year!

This year, he has a student in both semesters who can support the website.

The website requires editing for grammar & spelling errors.

Many of the pages have static or outdated information.

Please send suggestions for corrections, improvements, and content to me.

Thanks already to Mariann for her comments.

FUTURE VOTE ISSUES

Amend Bylaws to ease communications via modern technology

Meeting notices can be sent via email

Votes can be taken via email

Consider amending Guideline that only Treasurer can sign checks over \$750

Discuss whether language should be introduced for procedures on fund allocation or whether that is already covered under the general reference of “actions” taken by the Board following proper voting protocol

PROCESS IMPROVEMENTS: BANK ACCOUNT HAND-OFF PROCESS

Required 15 people providing 179 signatures because of bank misunderstanding!

Process improvement:

1. Use a template to fill out each year that specifies all changes to each account
2. Staging the changes may help –
 - i. add new officers after June vote before everyone goes on vacation
 - ii. maintain old officers as familiar check signers to finish the year
 - iii. at end of fiscal year after books are balanced and summarized, delete old officers (only takes one sanctioning officer signature)

Account: Track

Account: Operating

- *Board Officers to add = Fred, Wilma
Sanctioning Officer = Barney*
- *Board Officers to delete = Betty
Sanctioning Officer = Barney*
- *Board Officers remaining = Dino*

NEW ACCOUNTING REQUIREMENTS

- **All member groups shall use new updated Excel ledger form**
- **A new ledger form shall be used for each fiscal year**
- **All KRHSBC accounting shall be done by accrual method**
- **The new ledger form shall reflect check status**
 - Mark checks with "O" for Outstanding as soon as they are written
 - Later mark "X" for cleared, "C" for cancelled (then add new line item for credit)
- **The new ledger form shall reflect reconciliation with bank statements**
- **Different categories of revenue/expense shall not be combined in line items**
 - e.g. do not combine donations with advertisement revenues
 - e.g. do not combine expenses *specific* to a fundraiser with regular team expenses (bus, food, shirts,...); **Be clear on labeling the expenses with the associated fundraiser**
 - e.g. program printing, ad printing are not *general* printing; **Differentiate general printing needs from printing for fundraisers**
 - e.g. **Split line items and repeat the check number** when you want to write only one check to someone who provides multiple receipts for different categories

(EXAMPLE) TRACK BALANCE SHEET

Date	Chk #	DESCRIPTION	CREDIT	DEBIT	BALANCE	cleared? cap X,O,C
		START OF THIS YEAR BALANCE BY ACCRUAL METHOD			500.00	
08/15/14					500.00	
08/25/14					500.00	
08/25/14					500.00	
09/17/14					500.00	
					500.00	
					500.00	
					500.00	
					500.00	
					500.00	
					500.00	
					500.00	
		END OF THIS YEAR BALANCE BY ACCRUAL METHOD	0.00	0.00	500.00	
		OUTSTANDING CHECKS FOR THIS YEAR			0.00	
		OUTSTANDING CHECKS FOR PRIOR YEARS			0.00	
		RECONCILED BALANCE			500.00	
		MATCH WITH END OF THIS YEAR BANK BALANCE			0.00	

PARENT REPS: PLEASE ENTER DATA IN WHITE CELLS ONLY

Checks are Outstanding (O) until Cleared (X) or Cancelled (C); if any outstanding check is cancelled, add it back into current year

		START OF THIS YEAR BANK BALANCE			500.00	
		OUTSTANDING CHECKS FOR PRIOR YEARS			0.00	
		START OF THIS YEAR BALANCE BY ACCRUAL METHOD			500.00	
		EOY BALANCE OF PRIOR YEARS OUTSTANDING CHECKS			0.00	cleared?
		no prior years outstanding checks				

(EXAMPLE) TRACK BALANCE SHEET

Date	Chk #	DESCRIPTION	CREDIT	DEBIT	BALANCE	cleared?
						cap X,O,C
		START OF THIS YEAR BALANCE BY ACCRUAL METHOD			600.00	
08/15/14	10	team hats		100.00	500.00	O
08/25/14	11	reimburse Al Waltner for team pizza for summer fun run		80.00	420.00	O
08/25/14	11	reimburse Al Waltner for team bus for summer fun run		200.00	220.00	O
09/17/14		donation from Lonny Longlegs	1000.00		1220.00	
					1220.00	
					1220.00	
					1220.00	
					1220.00	
					1220.00	
					1220.00	
		END OF THIS YEAR BALANCE BY ACCRUAL METHOD	1000.00	380.00	1220.00	
		OUTSTANDING CHECKS FOR THIS YEAR			380.00	
		OUTSTANDING CHECKS FOR PRIOR YEARS			300.00	
		RECONCILED BALANCE			1900.00	
		MATCH WITH END OF THIS YEAR BANK BALANCE			1900.00	

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Checks are Outstanding (O) until Cleared (X) or Cancelled (C); if any outstanding check is cancelled, add it back into current year

		START OF THIS YEAR BANK BALANCE			900.00	
		OUTSTANDING CHECKS FOR PRIOR YEARS			300.00	
		START OF THIS YEAR BALANCE BY ACCRUAL METHOD			600.00	
		EOY BALANCE OF PRIOR YEARS OUTSTANDING CHECKS			300.00	cleared?
	8	reimburse Johnny Speed for league dinner		300.00		O

(EXAMPLE) TRACK BALANCE SHEET

Date	Chk #	DESCRIPTION	CREDIT	DEBIT	BALANCE	cleared?
						cap X,O,C
		START OF THIS YEAR BALANCE BY ACCRUAL METHOD			600.00	
08/15/14	10	team hats		100.00	500.00	O
08/25/14	11	reimburse Al Waltner for team pizza for summer fun run		80.00	420.00	O
08/25/14	11	reimburse Al Waltner for team bus for summer fun run		200.00	220.00	O
09/17/14		donation from Lonny Longlegs	1000.00		1220.00	
					1220.00	
					1220.00	
					1220.00	
					1220.00	
					1220.00	
					1220.00	
		END OF THIS YEAR BALANCE BY ACCRUAL METHOD	1000.00	380.00	1220.00	
		OUTSTANDING CHECKS FOR THIS YEAR			380.00	
		OUTSTANDING CHECKS FOR PRIOR YEARS			0.00	
		RECONCILED BALANCE			1600.00	
		MATCH WITH END OF THIS YEAR BANK BALANCE			1600.00	

PARENT REPS: PLEASE ENTER DATA IN WHITE CELLS ONLY

Checks are Outstanding (O) until Cleared (X) or Cancelled (C); if any outstanding check is cancelled add it back into current year

		START OF THIS YEAR BANK BALANCE			900.00	
		SOY OUTSTANDING CHECKS FOR PRIOR YEARS			300.00	
		START OF THIS YEAR BALANCE BY ACCRUAL METHOD			600.00	
		EOY BALANCE OF PRIOR YEARS OUTSTANDING CHECKS			300.00	cleared?
	8	reimburse Johnny Speed for league dinner		300.00		X

NEW ACCOUNTING REQUIREMENTS

AND ONE MORE THING

TAX REPORTING REQUIREMENTS

Gross Receipts		Total Assets	Information Return Form
\geq\$200,000	OR	\geq\$500,000	Form 990 (not 990-EZ or 990-N)
$<$\$200,000	OR	$<$\$500,000	990-EZ, instead of Form 990
$<$\$50,000			990-N Electronic Notice (e-Postcard)

IRS Categories of REVENUE	Examples
Contributions, gifts, grants	Donations e.g. 1 Green Planet
Program service revenue	sport camps , fees collected from team for expenses – shirts, leagues, camps
Membership dues	booster member annual fee
Investment income	bank interest
Gross sales of assets, not inventory	sale of securities & real estate, capital gains, capital gain dividends
Less cost basis & sales expenses	
Gross gaming income	raffles, poker
Contributions portion of fundraising income	auction revenue over fair market value
Gross fundraising income not including contributions	coupon book revenue, car wash, goodsearch, advertising
Less expenses from gaming & fundraising	program, ad, coupon book costs
Gross sales of inventory	spirit wear, oranges, cookie dough
Less cost of goods sold	cost of inventory
Other income (e.g. notes receivable, interest on loans, royalties)	

IRS Categories of EXPENSES	Examples
Grants paid	individual student fees, KRHSBC dues
Benefits paid to or for members	camp insurance
Salaries, other comp, employee benefits	
Professional payments to independent contractors	guest coach or speaker (>\$600 requires providing a 1099), bank fees
Occupancy, rent, utilities, and maintenance	renting gym
Printing, publications, postage, shipping	general purpose, not for fundraisers
Other expenses	regular team expenses - food, transportation, equipment, banquets, senior recognition

WRAP UP ON ACCOUNTING REQUIREMENTS

I owe the Parent Reps a blank new ledger form for this year.

I will include my filled out form for the 2013-2014 tax reporting as an example.

I have questions for some of you on account reconciliation and categorization for tax reporting; look for my email.

All teams need to provide Treasurer with receipts and deposit slips for fiscal year archive. (I think we have Soccer & Basketball.)

FUNDRAISERS

1 Green Planet Metals Recycling

Explore repeating
Football's Clothing & Textile
Fundraiser in winter at Booster
level – Danette to provide info

Donation Jar at member
group events –
sanctioned & encouraged
by Eric Anderson;
recommended accepting
donations to **overall**
Booster Club;
Sign up tonight for football
games, especially
Homecoming

SNAP

Increase use of Goodsearch

FREE ELECTRONICS RECYCLING EVENT



Computers,
Laptops, Printers,
Computer parts,
Faxes, Scanners,
Modems, Wires,
Toners, Computer
Batteries, etc.



Appliances,
Washers/dryers,
refrigerators,
water heaters,
etc.



Stereos, CD,
DVD, VHS,
cassette
players,
speakers, etc.



Bicycles,
motorcycles, cars,
trucks, car-boat
motorcycle
batteries, etc.



Barbecues (no propane
tanks please!) Lawn
mowers (please empty
gasoline and oil!)
Fitness equipment,
Medical equipment, etc.



Recycling made **FREE & EASY**

Please do not bring: televisions, wood, glass, chemicals, hazardous waste, paint, tires, or alkaline batteries.

Saturday, December 6th 2014

10:00AM-3:00PM

Kentridge High School

12430 SE 208TH St., Kent, WA

This community event is being offered by the Kentridge High School Booster Club. Your Cash donations are appreciated and will help booster member sports and activities!

Bring your recyclable items(working or not!) to the event. Recycling services are FREE! Proceeds from recycled raw materials fund operations and benefit other charities. Seattle Children's Hospital and St. Jude's Children's Research Hospital are among those assisted through your recycling!



1 Green Planet

850 SW 7th St. Renton, WA

More info: www.1greenplanet.org

Email: info@1greenplanet.org

Phone: 425-998-3513

THANKS EVERYONE!