



Kentridge High School Booster Club



05/20/15 Parent Rep Orientation

6 PM, Kentridge High School B10

WHO ARE BOOSTERS?

We are formally Kentridge High School Booster Club, formed on January 7, 2010 as UBI 602-983-003, public charity organization exempt under 501 (c)(3), EIN 27-2022227. **One** booster organization with multiple members.

We are a parent run organization independent from the school but working with the school to benefit ASB activities and athletic groups who choose to join us.

Member groups: Cross Country, Football, Girls' Soccer, Girls Swim & Dive, Wrestling, Girls' Basketball, Track, Judo Club, Robotics Club, Photo Club.

Membership: Parent Officers, School Reps, Parent Reps (Member group Treasurers), Parent Volunteers, Advisors & Coaches

Parent Reps are liaisons between Umbrella Booster Club and Member groups!

All Booster Officers are check signers. Only Treasurer and President can sign checks >\$1500.

Official Address:

Kentridge High School Booster Club

14201 SE Petrovitsky Rd, Suite A3, Box 141, Renton, WA 98058

WHO ARE BOOSTERS?

...Introductions...

KENTRIDGE HIGH SCHOOL BOOSTER CLUB ROSTER 2014-2015			
Executive Board: 2014 - 2015			
Kim Kaiser	President	kjk20875@comcast.net	253-630-9296(h), 206-304-7200(c)
Carrie Lantz	Vice President	lantz@sgb-law.com	206-622-8000(w), 206-498-0855(c)
Brendan/Wendy Shine	Secretary	b_w_shine@yahoo.com	425-687-6284(h), 206-498-7530(c)
Anita Kallish	Treasurer	a.kallish@hotmail.com	253-631-6065(h), 206-300-3277(c)
Eric Anderson	Principal's Rep	eric.anderson@kent.k12.wa.us	
Past Board Members/Advisors			
Lori Fleming	Treasurer	loriflem2@comcast.net	425-204-5508
Cameron Thompson	President	Cthompson-DFI@msn.com	206.356.1324
Kim Kaiser	Vice President	kjk20875@comcast.net	253-630-9296
Parent Reps			
Anita Kallish	XCountry	kallishkann@msn.com	253-631-6065(h), 206-300-3277(c)
Danette Haisch	Football	rdhaisch5@gmail.com	206-850-9261
Trina Bolsted	Girls' Swim		
Laura Anson	Girls' Soccer	lauraanson@gmail.com	425.260.5070
Jennifer Caliman	Girls' Basketball	d3j2caliman@msn.com	619-379-8631
Rob Holman	Wrestling	holmancougs@gmail.com	253-350-4685
Julie Horton	Photo Club	JulieHorton@PNWRealty.com ; JulieHorton@BHHSNWRealEstate.com	206-300-0400
Lynda Holman	Track	holmancougs@clear.net	253--350-7820
Verna Honda	Judo	thehondaohana@live.com	206-369-0157
Mariann Kallaher	Robotics	mariannh@kallaher.org	253-670-9312(c)

WHO ARE BOOSTERS?

KENTRIDGE HIGH SCHOOL BOOSTER CLUB ROSTER 2014-2015			
Advisors/Coaches			
Ryan West	XCountry	ryan.west@kent.k12.wa.us	
Jami Weinbrecht	Xcountry/Track	jami.weinbrecht@kent.k12.wa.us	
Marty Osborn	Football	marty.osborn@kent.k12.wa.us	
Stephanie Dyane	Girls' Swim/Dive	stephaniedyane@yahoo.com	
Brittney Jones	Girls' Swim/Dive	brittneypjones@gmail.com	
Sherri Rolfs	Girls' Soccer	sherri.rolfs@kent.k12.wa.us	
Bob Sandall	Girls' Basketball	robert.sandall@kent.k12.wa.us	253-373-4107
Todd Lantz	Wrestling	todd@rentoncoilspring.com	
Chantelle Moran	Photo Club	chantelle.moran@kent.k12.wa.us	
Al Waltner	Track	al.waltner@kent.k12.wa.us	
Phil Davis	Judo	philip.davis@kent.k12.wa.us	206-403-6311
Nick Boyce	Robotics	nicholas.boyce@kent.k12.wa.us	
Others			
Susan Munday	New Rep G Basketball	munday6@aol.com	206-455-5692
Kristi Newlon	New Rep Football	kristi.newlon@kent.k12.wa.us ; ray.kristi@hotmail.com	253-737-9189
Loretta Smith	New Rep Robotics	lorettams@earthlink.net	
Lisa Slavik	New Rep Girls' Soccer	01lisa.slavik@gmail.com	
Perla Ziegenhagen	Girls' Basketball	perla@eberlevivian.com	206-799-2866
Bill Freitag	Wrestling boosters	tgifreitag@hotmail.com	206-251-6899
Judy Allen	Ex-Rep Girls' Swim	tomsrib01@gmail.com	253-277-3360
Dan Randolph	Resigned VP	chanlogon@comcast.net	253-632-8862

YOUR ROLE

1. KRHSBC Team Representatives

The primary responsibilities of the **Team Representatives** are as follows but not limited to;

- Acts on behalf of the Team in all matters and seeks consensus from team members and coaches/advisors.
- Maintain detailed records/books for use by the KRHSBC Treasurer to balance/reconcile team account with bank statement. **Bank statements sent after 10th of month. If there is account activity, treasurer will scan the statement and send to Parent Rep.**
- Be added as a signer on team bank account for the duration of the season.
- Make deposits to the team bank account.
- Request (sign out from the Treasurer) their team checkbook be checked out to them (All checks require two signatures, one by the Team Rep and one by a KRHSBC Executive Board Member, primarily the Treasurer).
- Uses the KRHSBC balance sheet provided by the Treasurer when submitting monthly team records to the Treasurer
- Send an electronic copy of the Team balance sheet to the Treasurer by the 10th of the month detailing activity from the previous month.
- Return team checkbook and pertinent files/records to the KRHSBC Treasurer no later than the date of the “Annual” Booster Club meeting in June.

YOUR ROLE

1. KRHSBC Team Representatives

- ~~• Works with Team Coach/Activity Advisor to obtain Principal's Reps written approval prior to any expenditure exceeding \$1,500. Provides copy of Principal rep's written approval to Treasurer when obtaining 2nd signature on Reimbursement checks. **SEE BELOW**~~
- Obtain Principal's Rep approval on any fundraising activities to ensure that there is no duplication of fundraising efforts with other KR organizations.
- Responsible for the location and security of your team's checkbook and must present it for review at the time of the "Annual" Booster Club meeting in June.
- Maintains an email distribution list of their Team's members (parents) and provides a copy to the KRHSBC Secretary for inclusion in the Booster Club email distribution list.
- Submits to the Treasurer the "Yearly Balance Sheet" along with all original forms and receipts for permanent file no later than the close of the Club Fiscal Year (July 31st).
 - *Guideline on checks exceeding \$1500:*
 - *Parent reps are responsible for sending an email notification to the booster president (Kim Kaiser) and treasurer (Anita Kallish) with a cc to the principal's rep (Eric Anderson) of checks exceeding \$1500 along with a description of the purchase. This is to ensure information sharing and awareness.*
 - *Treasurer is responsible for verifying that the notification was sent prior to co-signing.*
 - *President is back-up for co-signing checks exceeding \$1500 as in the case of Cross Country where Anita is also the parent rep.*

DIFFERENT WAYS TO MAKE "BOOSTER PURCHASES"

- Write a check from booster account and have it countersigned by an officer. Or have two officers write a check from your booster account.
- Have the team prepay, deposit into booster account, and then go to #1.
- Talk to KR ASB cashier, Terry Mamon (teri.mamon@kent.k12.wa.us). She can help you plan ASB purchases. She can also make a Purchase Order. In the case that the purchase is to come out of the booster money and not ASB money, the parent rep later writes a donation to ASB out of the booster account. The paperwork is a reimbursement form (from booster treasurer or from booster website), copy of the PO or invoice or receipt, and a Kent School District donation form (from Terry). An example of using ASB to purchase first and then have boosters reimburse is the transportation that track might order for invitational meets that ASB does not cover. I believe that transportation provided in this way is covered by insurance. Teri can be very helpful in this area.
- 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.

IMPORTANT DATES

4 Booster Club General Meetings

Start of School/Fall Season

Start of Winter Season

Start of Spring Season

June

Open House Announcement

Table at Fall Parent/Teacher Conferences

Annual Fundraiser Event

December 5, 2015: One Green Planet Recycling

Advisors/Coaches turn in Projected Budget Report to school: April

End of Fiscal Year: July 31

FUNDRAISER SUGGESTIONS FOR INDIVIDUAL MEMBER GROUPS ...will be on our website

- Take advantage of employer gift matching programs

1. Microsoft Corporate Citizenship

< <http://www.microsoft.com/about/corporatecitizenship/en-us/serving-communities/employee-giving/> >

- Microsoft matches employee nonprofit donations and volunteer hours up to a limit
- Web account is already set up for KRHSBC
- Checks will be designated for targeted member groups, e.g. robotics, football, ...
- Microsoft will send checks to the booster mailbox address

2. Starbucks

3. Boeing

- Will not give to athletic programs or booster clubs
- Donations/Volunteer hours can be matched for Robotics and sent to the FIRST (WA) account for team 3786

- Try fundraising opportunities sponsored by local restaurants
- Use SNAP, a coordinated email solicitation

OTHER REMINDERS

- We cannot accept targeted donations (donor dictates ...)
- Collect W9 from anyone hired for \$600+ in a calendar year and coordinate with treasurer in providing a tax form 1099 by end of January.
- If needed, find KRHSBC reseller's permit under the Documents tab.
- WA state requires that anyone who works with unpackaged food, food equipment or utensils, or surfaces where people put unwrapped food has a Food Worker Card (or Food Handler Permit). The \$10 card is issued upon completing a food safety training class and passing the WA state exam on food safety basics.
- Find receipts for donations under the Documents tab
 - When no goods or services are provided by KRHSBC in return for a donation, provide the appropriate receipt 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 and include description of goods received and good faith estimate of value.

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	
					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	

PARENT REPS: PLEASE ENTER DATA IN WHITE CELLS ONLY

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		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

THANKS EVERYONE!