



# **Kentridge High School Booster Club**



**09/30/15 KRHSBC First Quarter Meeting**

**6:30 PM, Kentridge High School B10**

**We are Kentridge High School Booster Club, EIN 27-202227**

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



**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 Club, Robotics Club*

# **AGENDA**

## **Introductions**

**New advisors, new parent rep**

**Updated contact information**

## **Old Business**

**Bank account status and process**

**Treasurer's report**

**Check signing reminders**

**Resellers Permit**

## **New Business**

**Goals**

**Principal's Representative: Eric Anderson**

**Conflict of Interest Discussion**

**Accounting and tax reporting review**

## **Around the Room**

# **INTRODUCTIONS**

## **Re-introducing Executive Board**

**Kim Kaiser – president**

**Carrie Lantz – vice president**

**Anita Kallish – treasurer**

**Wendy & Brendan Shine – co-secretaries**

## **New Coaches/Advisors**

**Eric Kress, Rachel Althausen – Girls' Swim & Dive**

**Philip Paul – Cross Country**

## **New Parent Reps**

**Susan Mundy – Girls' Basketball**

**Kristi Newlon – Football**

**Trina Bolstad – Girls' Swim & Dive**

**Loretta Smith – Robotics**

**Lisa Slavik – Girls' Soccer**

## **In Transition**

**Judo Club**

**Photo Club**

## **BANK ACCOUNT STATUS AND PROCESS**

**All new parent reps have been signed onto bank accounts**

**Has the treasurer received all member groups' receipts and deposit slips for 2014-15 fiscal year archive?**

**Bank statements are sent to UPS Store mailbox after 10<sup>th</sup> of month, addressed to KR Boosters**

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

**Be sure to examine your check books and determine if you need to order checks (Football?)**

# 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
	<b>YTD Totals:</b>	<b>\$34,597.89</b>	<b>\$86,887.31</b>	<b>\$82,947.72</b>	<b>\$38,537.48</b>

## TREASURER'S REPORT – End of Fiscal Year, 07/31/15

	Individual Accounts	Starting Balance	YTD Credits (Gross Receipts)	YTD Debits	YTD Total
Season	Operating:	\$2,032.46	\$3,437.40	\$2,178.35	\$3,291.51
Fall	Cross Country:	\$2,567.37	\$2,494.40	\$2,697.65	\$2,364.12
	Football:	\$8,146.19	\$17,963.55	\$15,018.97	\$11,090.77
	Girls Swim & Dive:	\$4,436.21	\$2,294.10	\$485.94	\$6,244.37
	Girls Soccer	\$117.73	\$7,581.55	\$6,105.84	\$1,593.44
Winter	Wrestling:	\$3,657.71	\$6,842.60	\$7,480.56	\$3,019.75
	Photo:	\$4,359.50	\$1,735.30	\$2,840.09	\$3,254.71
	Girl's Basketball:	\$3,978.94	\$16,459.39	\$16,907.17	\$3,531.16
Spring	Track:	\$2,070.50	\$4,671.05	\$5,948.36	\$793.19
	Judo:	\$613.80	\$228.55	\$0.00	\$842.35
	Robotics Club:	\$6,557.07	\$5,264.55	\$5,700.66	\$6,120.96
	YTD Totals:	\$38,537.48	\$68,972.44	\$65,363.59	\$42,146.33

## **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 an email notice to president, treasurer and principal's rep (Eric Anderson) providing description of purchase.**

**Checks over \$1500 require signature by treasurer (or president as back-up)**

## **FORMS**

**Forms for reimbursement, deposit, quid pro quo donation disclosure, letterhead are available on the website under Docs tab. [www.krboosters.org](http://www.krboosters.org)**



# 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

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## **LAST VOTE BEFORE SUMMER**

**A vote to donate up to \$600 of KRHSBC operating budget to building shelves in the storage shed on the new track was passed via email in June.**

**Al Waltner suggested signage can reflect support by boosters.**

**Status?**

**By the way, thanks to everyone for providing prompt email input on this topic; it was an excellent example of expediting the voting process through the use of email (a process improvement voted in last year).**

# REQUEST FOR INFORMATION (email 8/31)

**Year= 2014-15**

**Cross Country**

**Football** 140 (21 sr/ 28 jr/ 35 soph/ 56 frosh)

**Girls' Soccer** 55 (3 teams) this year: same

**Girls' Swim & Dive** 38 (33/5) this year: 39 (36/3)

**Photo Club**

**Robotics Club**

**Girls' Basketball**

**Wrestling**

**Judo Club** 77

**Track & Field**

## **PASSIVE FUNDRAISING**

**7/22/15 Fred Meyer check of \$116.30 resulting from the purchases by 20 households during the period 4/1-6/30/15.**

**Any others?**

## **WHAT ARE OUR GOALS *for the 2015-16 year?***

- 1. Continuing from 2014-15: Modify the Booster Club processes to be more efficient & robust to support future growth and larger fundraising events**  
  
**→For 2015-16: Make the Booster Club operation and processes more transparent and accessible to facilitate the regular turn-over of parent volunteers and booster officers**
- 2. Work on a sustainability plan for officer recruitment**
- 3. Continuing from 2014-15: Increase the visibility of the club**
- 4. Continuing from 2014-15: Attempt to add repeatable, fundraising events that are associated with Boosters**
- 5. Continuing from 2014-15: Explore ways in which the Booster Club can support its member groups beyond writing check writing and coordinating fundraisers**

# HOW DO WE MEET OUR GOALS *for the 2015-16 year?*

## EXAMPLE 1

**Make the Booster Club operation and processes more transparent and accessible to facilitate the regular turn-over of parent volunteers and booster officers**

- **With experience, people build a mental model of how the club operates**
  - **This is Kim's 3<sup>rd</sup> year with the club**
  - **Kim first served as VP**
  - **Going into the president's role, Kim had the benefit of holding the historical records**
  - **Kim also surfed the internet for info about other booster clubs**
- **Proposing that we enable everyone who participates in the club to have a model of club operation**
- **The club is event driven**
- **The model can be as simple as a calendar**

# OLD KRHSBC CALENDAR of EVENTS

## August

Start of fiscal year

Team Reps submit balance sheets  
Treasurer reconciles bank accounts  
Secretary and Treasurer file permanent records  
File IRS Form 990-N (e-Postcard) must be filed no later than 12/15  
General Meeting – Fall Activities (Could be Sept)  
Annual Fees Due for Fall Activities

## September

Team Reps submit balance sheets  
Treasurer reconciles bank accounts  
Pay Website Hosting Fee by 9/15  
Booster Club Booth at Open House

## October

Team Reps submit balance sheets  
Treasurer reconciles bank accounts

**Buried in Operating  
Guidelines in  
Computer Records !**

## November

Team Reps submit balance sheets  
Treasurer reconciles bank accounts  
General Meeting – Winter Activities  
Annual Fees Due for Winter Activities  
File WA Non-Profit Annual Report (\$10 Fee)  
update Executive Board Officers  
must be filed no later than 1/31

## December

Team Reps submit balance sheets  
Treasurer reconciles bank accounts  
File IRS Form 990-N (e-Postcard) by 12/15

~~OLD~~ KRHSBC  
CALENDAR  
of EVENTS

**August**

Start of fiscal year

Team Reps submit balance sheets  
Treasurer reconciles bank accounts  
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File IRS Form 990-N (e-Postcard) must be filed no later than 12/15  
General Meeting – Fall Activities (Could be Sept)  
Annual Fees Due for Fall Activities

**Update process**

**Booster Letter to  
Parents**

**September**

Team Reps submit balance sheets  
Treasurer reconciles bank accounts  
Pay Website Hosting Fee by 9/15  
Booster Club Booth at Open House

**Publish in KR  
Monthly Newsletter**

**October**

Team Reps submit balance sheets  
Treasurer reconciles bank accounts

**Booster Letter to  
Parents**

**November**

Team Reps submit balance sheets  
Treasurer reconciles bank accounts  
General Meeting – Winter Activities  
Annual Fees Due for Winter Activities  
File WA Non-Profit Annual Report (\$10 Fee)  
update Executive Board Officers  
must be filed no later than 1/31

**1 Green Planet  
Recycling Event**

**December**

Team Reps submit balance sheets  
Treasurer reconciles bank accounts  
File IRS Form 990-N (e-Postcard) by 12/15

**Now, Form 990**



# **HOW DO WE MEET OUR GOALS *for the 2015-16 year?***

## **EXAMPLE 2**

### **Work on a sustainability plan for officer recruitment**

- **Recruit early in the year, not at end of year just in time for elections**
- **Recruit frosh & soph parents, especially with**
  - **Multiple kids**
  - **Multiple activity involvement**
- **Have recruits shadow officers**
- **Always seek to fill co-positions for officers**

# **HOW DO WE MEET OUR GOALS *for the 2015-16 year?***

## **EXAMPLE 3**

### **Increase the visibility of the club**

**Many thanks to Lynda Holman who created and printed the following flyer and distributed copies to the fall activities and all clubs.**

**9/22 Distribution using school mailboxes**

**Feedback?**

**Have any forms been returned?**

**Improving the process?**

**Revisiting emailing information using the Skyward lists?**

## Calling all Kentridge Sports Families!!!



*Looking for a way to get involved in your students sports teams? Want to be part of something that adds value to your athlete's High School Athletic experience? Kentridge Booster Club is looking for YOU!*

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What is the **Kentridge Booster Club**? KR Booster Club is a parent organization that focuses on fundraising and financial accountability for 10 K.R. sports teams. The K.R. Booster Club promotes athletics by assisting with team fundraising activities and providing financial accounting to teams. The Boosters meet several times per year to discuss fundraising, train on team account management and network with member team representatives and coaches.

Why **Kentridge Boosters**? Without the KR Booster Club the member clubs would not have the capabilities to fundraise and purchase much needed equipment and pay for invitational meets or tournaments that are not covered with A.S.B. funds.

Who are the **Kentridge Boosters**? YOU!!! As a parent of a KR athlete you can make a difference for your student, team and Kentridge!

How can you help??

- Talk to your athletes' coaches, let them know that you want to get involved.
- Give your contact information to your coach.
- Check out our web site by going to the **Kentridge** home page in the Kent School District site and click on "Athletics" to get the link.
- Attend a meeting and GET INVOLVED!

Please fill out the form below and give to your coach. (Please print)

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# **FUNDRAISERS**

## **1 Green Planet**

**Need a coordinator**

## **SNAP**

**Any groups signing up?**

**Starting to see contenders for SNAP**

**Flipcause**

**Others?**

# 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.*

**December 5, 2015**

**Saturday, ~~December 6<sup>th</sup>~~ 2014**  
10:00AM-3:00PM

**Kentridge High School**  
12430 SE 208<sup>TH</sup> 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 7<sup>th</sup> St. Renton, WA  
More info: [www.1greenplanet.org](http://www.1greenplanet.org)  
Email: [info@1greenplanet.org](mailto:info@1greenplanet.org)  
Phone: 425-896-3513

## PRINCIPAL'S REPRESENTATIVE, ERIC ANDERSON

- **Announcements?**
- **Question: Is there a *written* statement of district guidelines for ASB funding to help parent volunteers recognize booster gap-filling opportunities? If not, can we request this from the district?**

**Example:**

**ASB**

**Safety gear**

**Boosters**

**Non-league invitationals**

- **Question: What is the decision process for approving high end ASB purchases?**

# **CONFLICT OF INTEREST DISCUSSION**

# 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			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

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?
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		START OF THIS YEAR BALANCE BY ACCRUAL METHOD			600.00	
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08/25/14	11	reimburse Al Waltner for team pizza for summer fun run		80.00	420.00	O
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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

**ACCOUNTING REQUIREMENTS**

**AND ONE MORE THING**

# TAX REPORTING REQUIREMENTS

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



IRS Categories of REVENUE	Examples
Contributions, gifts, grants	Donations e.g. parent donations
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, 1 Green Planet, SNAP
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)	

<b>IRS Categories of EXPENSES</b>	<b>Examples</b>
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!**