



Kentridge High School Booster Club

14201 SE Petrovitsky Rd, Suite A3, Box 141, Renton, WA 98058
9/21/17
First Quarter General Meeting, 6 PM, Kentridge High School B10



MINUTES

- President Lisa Slavik was out of town, so Kim Kaiser presided at the meeting.
- New Operating Guidelines were distributed with General Meeting reminder email. The reasons for expanding and updating the old version were discussed.
- 3 new Parent Reps for the music member groups attended: LeAnne Struble for Choir, Christi Callaghan for Orchestra, Vanessa Smith for Band. They will need to be added to the bank accounts soon since fundraising starts next month.
- End of year tasks were itemized including the paper record (support for all account credits and debits) that is built for the club archive.
- Start of year process included check signing reminders and orientation on the electronic ledger and IRS tally table.
- Several nonprofit rules were highlighted: no cooperative fundraising, use of solicited and unsolicited donations, participation in fundraisers is never mandatory.
- Concession stand policies are now a part of the new Operating Guidelines, which requires that a Concession Manager be named and added to the KRHSBC roster for each Team that runs concessions.
- Dates for the remaining 3 general meetings for the year were proposed.

Respectfully,
Kimberly Jyl Kaiser
2016-17 Co-president of the Kentridge High School Booster Club
206-304-7200

Note:

The US Bank has requested that all changes to accounts have accompanying formal, signed, typewritten minutes on letterhead that includes entity name, address, type of corporation, and date of incorporation.

The US Bank uses the officer listing on our nonprofit annual report filed with the Secretary of State to assign the bank role of "Owner" to the desired officer for all KR Booster accounts. An "Owner" is the only role that allows an online banking view across all accounts and the authority to add/delete accounts and limited signers.



Kentridge High School Booster Club

09/21/17 KRHSBC First Quarter Meeting

6:00 PM, Kentridge High School B10

The Kentridge High School Booster Club Fast Facts

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

**One single non-profit for KR's ASB sports and activities that
choose to join (currently 16 member groups)**

Run by parents and supported by coaches/advisors

UBI 602-983-003

public charity organization exempt under 501 (c)(3)

EIN 27-2022227

Uniform bookkeeping across groups

**Each member group has its own bank account
and parent rep treasurer**

4 general meetings per year, board meetings as needed

AGENDA

Introductions – Welcome newcomers!

News from Principal's Representative: Eric Anderson

Old Business

Treasurer's report

Calendar Check & Accomplishments

EOY close out process

New Business

Start of Year process

Around the Room

Q1 Fall

Cross Country
Football
Girls' Soccer
Girls' Swim/Dive
Girls' Volleyball

Spring Q3

Boys' Soccer
Judo Club
Track & Field

Photo Club
Robotics
KR Unified

Orchestra
Choir
Band

*Camps, Clinics, Leagues,
Fundraising Events*

Girls' Basketball
Wrestling

Cross Country
Football
Girls' Volleyball
Girls' Basketball
Wrestling
Robotics

Q2 Winter

Summer Q4

INTRODUCTIONS (2017-18)

Executive Board

Lisa Slavik – president

Patty Kassebaum – vice president

Anita Kallish – treasurer

vacant – secretary

vacant – co-positions

Principal's Representative

Eric Anderson, Athletic & Activities Dir

Founder, School Representative, Website Admin,

Track Coach

Al Waltner

What is an action of the Board? (2017-18)

- **Your officers comprise the Board of Directors, which officially votes on all club management issues unless it delegates specific tasks.**
- **A quorum or majority of the Board (i.e. ≥ 2 directors) is needed at a meeting to conduct a vote.**
- **When a quorum is present, a majority of votes (i.e. ≥ 2) passes an issue.**
- **A vote may be taken on a telephone call in which a quorum is obtained.**
- **A vote may be taken via email exchange. All directors must agree that they are ready to vote via email and the vote must be unanimous to pass.**
- **Vote results including nay votes shall be recorded in minutes.**

Pls, Confirm contact info & youngest's class on attendance sheet!

<u>Parent Reps/Volunteers</u>	<u>Member Groups</u>	<u>Coaches/Advisors</u>
Karen Gates/ Dee (Deloy) Marcyes	Cross Country	Philip Paul
Kristi Newlon	Football	Brett Ogata
Jayne Dawn Mackenzie	Girls' Soccer	Sherri Rolfs
Lisa Goldsmith/ Kristine Miron	Girls' Swim	Flannery Allen
Micheline Lopez/ Tomoko Seaman (2018-19)	Girls' Volleyball	Eric Han
Angela Schmitke	Girls' Basketball	Bob Sandall
Jennifer Smith Jen Pisciotta (wrestling president)	Wrestling	Todd Lantz
Lori Macauley	Boys' Soccer	Glenn Walrond
Karen Gates	Track	Al Waltner
Verna Honda	Judo Club	Phil Davis
vacant	Band	Brian Akesson
vacant	Choir	Catherine Robinson
Kristi Newlon	KR Unified	Lindsey Cornish
vacant	Orchestra	David Couch
Lisa Nakamura	Photo Club	Royce Thompson
Kristin Kipp/ Anna Copley	Robotics Club	vacant

TREASURER'S REPORT – Multi-Year Comparison of Booster Totals

ALL KRHSBC ACCOUNTS SUMMED	STARTING BALANCE	YTD CREDITS	YTD DEBITS	YTD TOTAL
7/31/14	\$34,597.89	\$86,887.31	\$82,947.72	\$38,537.48
7/31/15	\$38,537.48	\$68,972.44	\$65,363.59	\$42,146.33
7/31/16	\$42,146.33	\$94,476.88	\$70,252.61	\$66,370.60
7/31/17	\$66,370.60	\$76,381.86	\$64,367.75	\$78,384.71

* Note: Total summed credits do not equal Gross Receipts of KRHSBC due to transfers between accounts for dues collection and channeling donations to designees.

TREASURER'S REPORT – End of Fiscal Year, 07/31/17

Individual Accounts	Start of Year	YTD Credits	YTD Debits	YTD Total
Operating	3,244.73	6,408.09	8,001.68	1,651.14
Donations	102.00	2,211.02	2,313.02	0.00
Project Unified	0.00	1,906.36	42.69	1,863.67
Cross Country	3,541.68	5,164.39	1,588.18	7,117.89
Football	22,779.67	12,965.20	9,976.99	25,767.88
Girls Swim & Dive	3,295.22	3,074.00	1,160.57	5,208.65
Girls Soccer	3,507.89	2,052.00	3,471.90	2,087.99
Girls Volleyball	7,418.61	7,452.05	4,708.31	10,162.35
Wrestling	2,273.12	7,789.30	8,307.13	1,755.29
Photo	1,527.10	2,068.00	1,908.23	1,686.87
Girl's Basketball	4,021.82	13,714.03	11,600.00	6,135.85
Boys Soccer	1,310.34	360.00	998.00	672.34
Track	1,078.54	3,432.32	2,283.50	2,227.36
Judo	1,006.35	0.00	805.65	200.70
Robotics Club	11,263.53	7,485.10	7,066.66	11,681.97
Band	0.00	100.00	45.08	54.92
Choir	0.00	100.00	45.08	54.92
Orchestra	0.00	100.00	45.08	54.92
YTD Totals	66,370.60	76,381.86	64,367.75	78,384.71

TREASURER'S REPORT – 08/31/17

Individual Accounts	Start of Year	YTD Credits	YTD Debits	YTD Total
Operating	1,651.14	22.24	0.00	1,673.38
Donations	0.00	10.00	0.00	10.00
Project Unified	1,863.67	0.00	0.00	1,863.67
Cross Country	7,117.89	10.00	34.76	7,093.13
Football	25,767.88	21,053.20	7,911.58	38,909.50
Girls Swim & Dive	5,208.65	10.00	0.00	5,218.65
Girls Soccer	2,087.99	10.00	0.00	2,097.99
Girls Volleyball	10,162.35	1,115.00	350.00	10,927.35
Wrestling	1,755.29	20.00	0.00	1,775.29
Photo	1,686.87	10.00	0.00	1,696.87
Girl's Basketball	6,135.85	10.00	0.00	6,145.85
Boys Soccer	672.34	10.00	0.00	682.34
Track	2,227.36	0.00	15.00	2,212.36
Judo	200.70	10.00	0.00	210.70
Robotics Club	11,681.97	10.00	0.00	11,691.97
Band	54.92	0.00	0.00	54.92
Choir	54.92	0.00	0.00	54.92
Orchestra	54.92	0.00	0.00	54.92
YTD Totals	78,384.71	22,300.44	8,311.34	92,373.81

PASSIVE FUNDRAISING DONATIONS

Fred Meyer donated:

1/21/15 \$ 35.31 (17 households purchasing in Q4 2014)
4/22/15 \$113.04 (21 ... Q1 2015)
7/22/15 \$116.30 (20 ... Q2 2015)
10/21/15 \$113.53 (22 ... Q3 2015)
1/21/16 \$124.58 (28 ... Q4 2015)
4/21/16 \$146.30 (31 ... Q1 2016)
7/20/16 \$146.17 (31 ... Q2 2016)
10/19/16 \$151.82 (33 ... Q3 2016)
1/23/17 \$217.62 (29 ... Q4 2016)
4/25/17 \$204.52 (37 ... Q1 2017)
7/21/17 \$214.63 (19 ... Q2 2017)

Encourage all supporters to link their Fred Meyer rewards cards to KRHSBC! Instructions are at www.krboosters.org.

OPERATING BUDGET ESTIMATE

Annual state filing fee	\$ 10	
Mailbox	\$ 168	
Website	\$ 70	
2016; \$210 for 3 yrs; 2015: \$184		
Printing/Marketing	\$ 150	
Insurance	\$1610	↑ for 3 new groups
Buffer	\$ 500	
<u>Min Total</u>	\$2508	

Tax report prep	\$?	
PTSA: \$300 for one org (we have 18 accounts)		
Bookkeeping software	\$ 300	

Special projects

New fundraising effort	...
Support for multi team need	...

Q1

- Q1 General Meeting- review rules
- Gather EOY spread sheets & paper trail for tax reporting, archives
- Distribute new spread sheets
- Pay for website hosting
- Plan tax reporting strategy
- KR Open House, Parent Conferences
- Review bank accounts

Q2

- Q2 General Meeting
- Pay for mailbox
- File 990EZ with IRS by 12/15
- File WA Nonprofit Report by 1/31
- File 1099s by 1/31 for nonemployees
- Identify officer candidates
- Annual fundraiser
- Review bank accounts

Q3

- Q3 General Meeting
- Coaches turn in ASB budget proposals
- Acquaint officer candidates with roles and responsibilities
- Allocation, dues collection
- Identify new parent reps
- Review bank accounts

Q4 (Fiscal Year Starts 8/1)

- Q4 General Meeting- elections
- Handover to new reps & officers
- Pay insurance bill
- Review bank accounts

YEAR ROUND

Parent Reps

- Prioritize needs
- Make deposits
- Write checks
- Reconcile accounts to bank statements
- Support officer requests
- Recruit volunteers

Officers

- New member/rep orientation
- Protect non-profit status
- Collaborate with school
- Countersign checks
- Overlook accounts
- Booster marketing
- Channel donations
- File permanent record
- Improve processes

Accomplishments

- Added to website:
 - new Team pages for music
 - posted nonprofit letter
 - reminder for employer gift match programs on donation thank you page
 - meeting minutes updated
- New Parent Reps signed onto accounts
- Added 3 new Music accounts
- Presence at open house
- Review in progress of 2016-17 ledgers
- Expanded and adopted new Operating Guidelines

NEW OPERATING GUIDELINES – REV B, SEPTEMBER 19, 2017

Why the change?

KRHSBC dynamics (turnover, new Teams, new coaches, advisors) require a comprehensive guide with almost everything in one place.

- **Practical guidance**
- **Based on last 4 years of activity, learning, experience**
- **Accompanies Bylaws, does not repeat them**
- **Includes decisions over 4 years that impact our way of doing business**

Topics include:

- **KRHSBC organization**
- **Primary roles and responsibilities**
- **Tips: Making changes to bank accounts**
- **Handling cash**
- **School or Booster activity?**
- **What does the school purchase and what should boosters purchase?**
- **How to make payments**
- **Concession stand policies**
- **Nonprofit rules**

PARENT REP – ROLES AND RESPONSIBILITIES

Read the new Operating Guidelines

A Parent Rep is a -

- **Representative**
- **Manager of Booster Funds**
- **Record Keeper**
- **Communicator**

EOY CLOSE OUT

- **Parent Reps: deliver paper record to Treasurer**
 - **The paper record provides the support to transactions in the ledger and goes into the club's record archive**
 - **Every check needs KRHSBC reimbursement form, invoice/receipt**
 - **Every deposit needs KRHSBC deposit form, bank deposit slip, 2 signatures for cash counts, notation about source**
- **Parent Reps: email electronic ledger (still need Football, Track, Operating, Girls' Soccer)**
- **Parent Reps & Coaches: send email with 2016-17 Team size**
- **Treasurer: 2 Football 1099s due by 1/31; any others?**
- **Treasurer: New need to print out donations records from employer gift match programs, passive fundraisers, and PayPal online donations. (One spreadsheet to capture all by tabs.)**
- **Treasurer: Upon reconciliation of electronic ledgers, print for paper archive**

EOY CLOSE OUT – LEDGER OBSERVATIONS

- **Write better descriptions!**
 - e.g. “Mary White” → “Reimbursed Mary White for banquet centerpieces”
- **Describe transfers**
 - e.g. “Transfer from Donations account for Email Fundraiser”
 - e.g. “Transfer from Operating account for Boeing gift for volunteer hours by Joe Smith”
- **Write to be understood by someone unfamiliar with Team.**
- **Last year we voted no coach gifts from booster funds.**
 - **Okay to collect donations from parents (mark as donations for coach gifts) and write one check from booster account.**
- **Where are purchases for concessions? Many deposits but no expenses.**
 - **Concession expenses shall be recorded by collecting receipts and writing checks instead of paying for inventory from till.**
 - **Stipulated in new Operating Guidelines**

**START OF YEAR
PROPOSED MEETING DATES (Q2-4 are all Tuesdays)**

	Q1 Meeting	Q2 Meeting	Q3 Meeting	Q4 Meeting
2013-14	9/9	11/12	3/5	6/4
2014-15	9/17	11/17	2/25	6/3
2015-16	9/30	11/19	3/15	6/8
2016-17	9/15	11/16	3/15	6/7
2017-18	9/21	11/14	3/13	6/5

START OF YEAR – Parent Reps

- **Read Operating Guidelines**
- **Is your checkbook signed out with Treasurer?**
- **Do you know who your check signers are and how to find them?**
- **New this year: if your Team runs concessions, provide a Concession Manager name and contact info. Share the booster concession stand policies (e.g. don't pay for inventory from till, bank cash during inactive periods.)**
- **Check your Team's page on krboosters.org and submit updates to AI Waltner as needed.**
- **Do not sign any contract on behalf of KRHSBC. Only Executive Officers are recognized by WA Secretary of State for our legal nonprofit entity.**

START OF YEAR: CHECK SIGNING REMINDERS

- Checks are only written when invoices/receipts are in hand.
- Per Bylaws: 2 signatures per check issued from any KRHSBC checking account: one parent rep + one booster officer OR two booster officers
- Per Guidelines: Checks > \$1500
 - Require an email notice to president, treasurer and principal's rep (Eric Anderson) providing description of purchase. *(Anything essential to Team should have been vetted in the earlier budget planning process.)*
 - Require signature by Treasurer (or President as back-up)
- Forms for reimbursement, deposit, quid pro quo donation disclosure, letterhead, reseller's permit are available at krboosters.org under Documents tab.

DONATION REMINDERS

- **Solicited Donations**

- **E.g. employer gift matches, requesting donations from events (recycling, fun runs, Team games, open house), email solicitations**
- **Funds must be used for purpose stated; funds cannot be repurposed**
- **KRHSBC will honor restrictions on employer gift matches**

- **Unsolicited Donations**

- **KRHSBC may use unsolicited funds for any of its purposes, regardless of whether donor stipulated a use**

FUNDRAISERS

- **What are your plans this year? Any **new** fundraisers?**
 - **XC is selling First Aid Kits**
- **SNAP! RAISE**
 - **Girls' Soccer, fall**
- **KR Booster website has an online donation capability for DIY email solicitation. PayPal transaction overhead is 2.2% + .30/transaction. Remind your donors to designate the sport or club that should receive the contribution. See online process under Documents on website.**
- **Reminders:**
 - **Participation by students or parents is never mandatory for any KRHSBC fundraiser. E.g. If you ask for donations in lieu of participating in a fundraiser, those donations are voluntary, not mandatory.**
 - **No cooperative fundraising!**

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 2nd 2017

10:00 AM-3:00 PM

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 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: 425-996-3513

IF YOU HAVE QUESTIONS

ASK!

We have a diverse KRHSBC community that is a resource.

(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 by Jazzy Head Toppers		100.00	500.00	O
08/25/14	11	reimburse Al Waltner for team pizza for summer fun run		80.00	420.00	C
08/25/14	11	reimburse Al Waltner for team bus for summer fun run		200.00	220.00	C
09/17/14		donation from Lonny Longlegs	1000.00		1220.00	
10/29/14		transfer from operating of employer gift: Boeing, Joe Smith	2000.00		3220.00	T
10/30/14	12	reimburse Mary White for family BBQ supplies (\$66)			3220.00	X
11/17/14		proceeds from car wash sales	400.00		3620.00	
10/30/14	13	ticket printing for car wash sales		10.00	3610.00	C
10/30/14	14	printing for team announcements		10.00	3610.00	C
					3610.00	
		END OF THIS YEAR BALANCE BY ACCRUAL METHOD	3400.00	390.00	3610.00	
		OUTSTANDING CHECKS FOR THIS YEAR			100.00	
		OUTSTANDING CHECKS FOR PRIOR YEARS			300.00	
		RECONCILED BALANCE			4010.00	
		MATCH WITH END OF THIS YEAR BANK BALANCE			4010.00	

PARENT REPS: PLEASE ENTER DATA IN WHITE CELLS ONLY

Checks are Outstanding (O) until Cleared (C) or Cancelled (X); 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

TAX REPORTING CATEGORIZATION

Contributions, gifts, grants (e.g. donations, fundraiser amount received over value)
Program service revenue (e.g. sport camps)
Membership dues
Investment income (e.g. bank interest)
Gross sales of assets, not inventory (e.g. sale of securities & real estate, capital gains, capital gain dividends)
Less cost basis & sales expenses
Gross gaming income (e.g. raffles, poker)
Contributions portion of fund- raising income
Gross fundraising income not including contributions
Less expenses from gaming and fundraising events
Gross sales of inventory (e.g. spirit wear)
Less cost of goods sold
Other income (e.g. notes receivable, interest on loans, royalties)
Grants paid (e.g. individual student fees, KRHSBC dues)
Benefits paid to or for members (e.g. camp insurance)
Salaries, other comp, employee benefits
Professional payments to independent contractors (e.g. guest coach or speaker)
Occupancy, rent, utilities, and maintenance
Printing, publications, postage, shipping (e.g. general purpose, not for fundraisers)
Other expenses (e.g. food, transportation, equipment)

Operating BALANCE SHEET				REVENUE (darker color= more commonly used)												EXPENSES (darker color=more commonly used)											
Date	Chk #	DESCRIPTION	CRED	DEB	BAL	clear ed?	1-1	1-2	1-3	1-4	1-5a	1-5b	1-6a	1-6b	1-6c	1-7a	1-7b	1-8	1-10	1-11	1-12	1-13	1-14	1-15	1-16		
					cap X,O,C		2947.12	0.00	20.00	0.00	0.00	0.00	0.00	0.00	2881.85	2278.78	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2039.59	
		START			501.86																						
09/18/13		team hats by Jazzy ...	50.00		551.86	O																				X	
10/03/13		reimburse Al ...	10.00		561.86	C																					X
11/02/13		reimburse Al ...	50.00		611.86	C																					X
12/04/13		donation from Lonny	50.00		661.86		X																				
		transfer from operati	10.00		671.86	T																					
12/04/13		reimburse Mary ...	88.85		760.71	X																					
12/10/13		proceeds - car wash	2897.12		3157.83																						
		print tickets car wash				C																					
01/10/14		printing for announce	50.00		3207.83	C																					X

DO NOT TALLY TRANSFERS
DO NOT TALLY CANCELLED CHECKS

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, email solicitation
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, reimbursements to Kentridge High School or Kentridge ASB
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

AROUND THE ROOM

Questions or Comments?

THANKS EVERYONE!