



Eastlake Wolfpack Association
Eastlake High School
400 228th Avenue NE
Sammamish WA 98074

Updated August 2025

The Eastlake Wolfpack Association [Wolfpack] is an “umbrella” organization for Eastlake High School [EHS] booster clubs. Wolfpack received 501(c)(3) non-profit status from the IRS for itself and for the benefit of its member booster clubs. Wolfpack provides education to the clubs on various issues (such as ASB rules) and a forum for those clubs to communicate and coordinate their efforts. In accordance with that status, EWA has the ability to obtain matching funds from individual members employers (such as Microsoft, Boeing, etc.) deposit those funds, and then redistribute them to said booster clubs for their financial benefit.

Cash donations greater than \$250 and in-kind donations of \$75.00 or more require acknowledgment in letter form per the IRS. Templates are available from the EWA treasurer.

One of the requirements to maintain this is Wolfpack is required to file a tax return with the IRS yearly.

The Wolfpack also procured insurance for the booster clubs in order to get General Liability coverage at cost effective rates for club members.

- Fiscal year is May 1 through April 30
- Wolfpack federal tax id: 77-0616862
- Wolfpack Washington State UBI: 601-518-85
- Currently there are 22 booster clubs under Wolfpack

The Wolfpack:

- Provides a forum for booster clubs to share information, coordinate fundraisers;
- Provides a forum for meeting the EHS Athletic Director;
- Is incorporated in the state of Washington and has received 501(c)(3) non-profit status from the IRS. This allows donations to booster clubs to be tax-deductible;
- Processes corporate matching gift donations;
- Obtains annual liability insurance coverage for booster clubs for booster-run clinics, camps, award dinners, activities and fundraisers;
- Obtains Director/Office insurance for booster club Board of Directors, as well as Wolfpack Board of Directors;
- Files the annual tax return required by the IRS from non-profit organizations;
- Runs fundraisers such as the football concessions.

Who Is Wolfpack? Wolfpack members include a 4-6 member Board of Directors, 1 student representative, and EHS booster clubs in good standing. Any EHS booster club can be a member of Wolfpack. Member clubs:

- Send a parent representative to Wolfpack meetings [~ 4 a year] and disseminate information back to their booster club;
- Have one vote per club at Wolfpack meetings;
- Recommend agenda topics and subjects for speakers;
- Elect the Wolfpack Board of Directors each year;
- Coordinate and network with each other;
- Provide fundraising schedules for publication;
- Provide information on activities to obtain insurance coverage;
- Complete annual tax report on booster financial activities.

Meetings Wolfpack meets about four times per school year. The first meeting at the beginning of the school year and the last meeting towards the end of the school year are mandatory. The meetings are generally held on Mondays at 7pm.

How Much Does It Cost To Be A Member? Each member booster club is required to pay an annual Membership Fee of \$50. This fee is used to cover administrative expenses and Directors & Officers insurance for that club. Some clubs will be required to pay additional insurance for coverage based on specific activities.

Booster Club General Responsibilities To be a member in good standing, each club must:

- Complete an annual insurance coverage questionnaire [around March] and pay for that coverage [around June];
- Complete and submit annual tax information [by June 1st];
- Maintain accurate financial records of club's activities;
- Guard against the misuse of Wolfpack's federal and state tax-exempt status;
- Send one parent representative to attend Wolfpack's mandatory September and June meeting;
- Ensure that all officers and parent volunteers have been approved by the LWSD [Application](#).

Booster Club Financial Responsibilities In order to be a member in good standing, each member club must:

- Maintain a bank account in the name of the booster club with a credit union or bank. Booster clubs should have at least two check signers;
 - Not reimburse any expense over \$25 without a valid receipt;
 - Keep accurate financial records for six years.
 - Have a minimum of a president and a treasurer on its board. The treasurer cannot be the coach/adviser just for athletic teams. If a member club does not have enough parent volunteers to fill these requirements; in this case the Wolfpack BOD needs to agree to this exception.
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- Annual tax return – The Wolfpack files an annual tax return with the IRS which has the consolidated financial and legal information for the Wolfpack and all member clubs. Each club must complete a tax spreadsheet based on the club's financial records and submit it, along with a bank statement for April 30th and account reconciliation showing any outstanding checks or deposits. The Wolfpack information on these filing requirements will be sent to each club by the beginning of May and will be due by mid June.

- 1099 - Booster clubs must provide Wolfpack Treasurer with a completed IRS Form W-9 of any individual paid for professional services (i.e. fees paid for coaching services). Booster clubs must also provide Wolfpack Treasurer with the amount paid to any individual for professional services during the CALENDAR year in accordance with IRS Forms 1096/1099. Wolfpack Treasurer needs this information the first week of January each year.
- Booster clubs wishing to dissolve or become inactive must inform the Wolfpack Treasurer. Any funds remaining in such club's accounts revert to the control of the Wolfpack Board of Directors.

Other Information for Booster Clubs:

Use of Donated Funds - IRS guidelines state that booster clubs must use all donations for the benefit of the entire team/club, not just those who donate. Donations may not be used to offset costs of optional events (such as trips or meets) or activities not organized for all team/club members.

Tax Deductible Donations - Donations to booster clubs where no direct benefits are received by donors (such as Pass-the-Hat) are 100% tax deductible. Donations where a benefit is received by the donor (such as the purchase of car wash tickets) are tax deductible for the portion of the donation that goes to the booster club. For example, if a booster club purchases car wash tickets for \$1.50 from Brown Bear, sells them for \$7.00 each, the eligible tax deductible amount is \$5.50 per ticket.

Booster Club Payments to Coaches/Advisors All EHS coaches/advisers are LWSD employees. Booster club funds may not be used to directly pay any LWSD employee, including a coach or adviser, during the school year. If a booster club wants to fund the hiring of an additional in-season coach/adviser, those funds must be donated to LWSD for that purpose and will be paid to the coach/adviser at the district-approved rate. Contact the EHS Athletic Director for guidelines on this process.

If a booster club wants to hire a coach/adviser for off-season camps/clinics, the individual is paid directly by the booster club as an independent contractor providing professional services. This person must be approved to work in the Lake Washington School District. The booster club will require a W-9 from the individual prior to payment. The booster club will provide details of the event prior to the scheduled camp/clinic so that proper insurance coverage may be obtained.

Booster clubs may give a "gift" to a coach/advisor. Current policy allows for cash or in-kind gifts valued up to \$500.

Coach/Advisor Access to Booster Club Funds Booster clubs must have a minimum of two members on its board: one president and one treasurer. The President and Treasurer cannot be the same person, and the Treasurer cannot be the coach/adviser. Coaches/advisors cannot have direct access to booster club funds (ie sign booster club checks) as it is considered a conflict of interest.

Booster Club Equipment Donations Booster clubs that wish to purchase or donate equipment to a team/sport/activity may do so with the approval of the EHS Athletic Director/Activity Coordinator and only by the two methods below. Donations made in this manner allow the equipment to become district property so the booster club has no liability associated with the equipment.

- Booster Club may donate cash to LWSD for the purpose of specific equipment purchases. Donations +\$1000 must be approved by the school board.
- Booster Club may purchase equipment and donate it to EHS. The Booster Club must send a letter to the EHS Athletic Director/Activity Coordinator detailing the donation.

Note: equipment purchased with booster club funds and not donated to EHS as noted above is the property of the booster club which retains all liability associated with that equipment regardless of equipment location.

Matching Gifts Donations

- Wolfpack is currently registered with several corporations to receive employee matching fund contributions; these payments are generally made monthly and/or quarterly. These donations are initiated when a parent requests that his/her employer match a donation to a specific booster club. The Wolfpack treasurer will be notified by the employer when a matching gift is requested. When matching funds are received, Wolfpack treasurer will distribute funds to the named booster club.

Difference between EWA and ASB

The Eastlake Wolfpack Association is:

- a separate entity from the school and school district.
 - its own federal tax id number
 - its own state ubi number
 - its own bylaws
- a private corporation registered as a 501(c)3 charitable organization.
 - therefore monies raised are private funds.
 - this changes how funds can be raised and distributed.
- a parent-led booster club supporting extra-curricular activities.
 - parents organize and participate in activities/events
 - student involvement must be kept to a minimum
 - funds are never handled/managed by students

Associated Student Body is:

- a school/school district program
- monies raised are public funds
- student-led clubs
 - students organize and participate in activities/events
 - students handle/manage funds and/or inventory

Washington State House Bill 1660 does NOT apply to booster clubs.

<https://www.k12.wa.us/student-success/resources-subject-area/health-and-physical-education/frequently-asked-questions-house-bill-1660>

A basic run-down of the differences between Booster and ASB can be found at Washington Interscholastic Activities Association. wiaa.com

- <https://wiaa.com/ConDocs/Con256/2019-20/Fast%20Fifteen%20Rules%20for%20Booster%2020ClubsClubs.pdf>
- <https://wiaa.com/ConDocs/Con256/2019-20/Fast%20Fifteen%20Rules%20for%20Booster%.pdf>

More detailed info on Fundraising:

Per the IRS, Cooperative Fundraising or Individual Fundraising Accounts - when the funds raised only benefit the individuals that participated in the fundraising event - is allowed for For-Profit organizations.

HOWEVER, the EWA (along with the clubs under its umbrella) is a Non-Profit 501(c)3 tax exempt organization. Therefore, ALL funds must benefit ALL members/students, REGARDLESS of individual participation in the fundraising event.

Example for car wash tickets - regardless of how many students "sell" tickets, the funds they raise must benefit all booster members. ALSO, be careful with how the tickets are sold. As you are a Parent Booster Club, the students CANNOT be the ones selling the tickets. If the students are putting in the labor to raise the funds, then the money belongs to ASB, not Boosters.

2025/2026 Wolfpack Board

2021/22 Wolfpack Board	First Name	Last Name	
Athletic Director	Sara	Goldie	
Wolfpack - President	Douglas	Sargent	
Wolfpack - Vice President/Insurance	Andrew	Brill	
Wolfpack - Treasurer	Shirley	Brill	
Wolfpack - Secretary	Baxter	Kent	
Wolfpack -Concessions/Member at Large	TBD	TBD	