
 YARMUTH WILSDON PLLC

**INVESTIGATIVE REPORT
RE: BELLEVUE HIGH SCHOOL
FOOTBALL PROGRAM**

**Carl
Blackstone**

**Robert
Westinghouse**

Our investigation has revealed significant payments to Coach Goncharoff and possibly other coaches from the Booster Club. The Booster Club’s tax returns reveal that between 2002 and 2012 the Booster Club reported making payments of \$588,568 to BHS football coaches.⁷⁰ The Booster Club tax returns for the years 2002 through 2012 reflect the following annual payments:

	Coach Goncharoff	Coaches Stipends	Assistant Coaches Stipends	Coaches Gifts
2002		5,500		2,803
2003		61,000 ⁷¹		2,126
2004		54,750		568
2005	60,000			2,235
2006	80,000			
2007			7,000	527
2008		63,000		
2009		30,000		
2010		70,000		4,962
2011		80,000		2,076
2012		60,000		2,021
Total	\$140,000	\$424,250	\$7,000	\$17,318

(Exhibit 15).

The Booster Club’s 2005 and 2006 tax returns name Coach Goncharoff as the recipient of \$60,000 in 2005 and \$80,000 in 2006. However, following the adoption in 2007 of the WIAA rule requiring school board approval of all payments to coaches over \$500, the Booster Club’s tax returns no longer name Coach Goncharoff as the recipient of payments. Instead, the 2008 to 2012 tax returns classify all payments as either “Coaches Stipends” or “Coaches Gifts.”

None of the payments between 2008 and 2012 totaling \$312,059 were ever approved by the District Board of Directors. (Exhibit 120). The 2013 and 2014 Booster Club tax returns do not itemize any payments to any coaches.⁷²

⁷⁰ During the course of our investigation we have heard from several witnesses that Coach Goncharoff received payments far in excess of those reported by the Booster Club, ranging in amounts from \$100,000 to over \$300,000. We were unable to substantiate these claims because the Booster Club has refused to provide us with any payment records and Coach Goncharoff declined to answer any questions regarding payments he received from the Booster Club.

⁷¹ The Booster Club’s 2003 tax return reflects payment of \$40,000 in coaches’ stipends but the Club’s 2004 tax return reflects that the payment in 2003 was \$61,000.

⁷² Although the Booster Club did not report any payments to coaches during those years, we did receive an anonymous letter claiming that the Booster Club’s 2013 return may have been erroneous or false in that the return improperly claimed expenses which “may obscure payments made by the Booster Club . . . to the head coach . . . [and] for the benefit of individual football players.” (Exhibit 121). Also, as explained below at page 60, there is some evidence that a portion of the funds the Booster Club reported as Fort Worden expenses constituted payments to Coaches.