

# PARENT HANDBOOK FOR CLUB & ACTIVITY ACCOUNT PROCEDURES

\*\*\*\*Shawnee Mission East appreciates the wonderful participation of our parents. Not many schools can boast about how active their parents are - East can!

If you are aiding a coach with season activities, please be sure to keep the following points and guidelines in mind when planning purchases, banquets, etc. This will ensure a smooth, productive season for students, parents and the coach.

## General Guidelines

The coach is the contact person for the vendor and bookkeeping when arranging for the sale of t-shirts, fundraising activities, etc. Be sure to have the coach place all orders for any merchandise and/or services. The coach **must** be the one to turn in requisitions, place orders, deposit money, etc. If you have questions, the coach will be the one to answer them.

The coach should be the person making any purchases. As soon as you know that an expense is going to be incurred please inform the coach so that the proper paperwork can be in place. For instance, if you will be using Jason's Deli for the team banquet, the coach will turn in a blanket requisition to Jason's Deli for an approximate dollar amount. Also, if decorations or "gifts" will be purchased from US Toy for the banquet, the coach will turn in a blanket requisition to US Toy which you or the coach will be able to use to purchase the items. Blanket requisitions/purchase orders can be set up for all season and will allow purchases to be billed directly to the school at a later date. **FAILURE TO FOLLOW THESE PROCEDURES WILL RESULT IN NON-PAYMENT BY THE SCHOOL. THERE WILL BE NO CHECKS ISSUED FOR ITEMS OR SERVICES (INCLUDING REIMBURSEMENTS) WITHOUT PRIOR APPROVAL VIA THE PURCHASE ORDER PROCESS.**

Please remember that all fundraisers must be approved by administration prior to the fundraising activity/event. The fundraising application forms are available from Diane Murdock.

## BANQUETS

- a. Any banquet held at the SM East cafeteria must have a 4-part requisition submitted at least two weeks in advance of the event. Please contact Diane Murdock, 993-6602, to complete and submit the 4-part. All Sports Booster Club will pay for the cost of drinks and cafeteria person for all sports banquets held at the SME cafeteria.
- b. In addition, the All Sports Booster Club will provide each sport with money to help offset the cost of decorations, paper goods, invitations, etc., as follows:

Football, Cross Country, Track	\$200
Boys Soccer, Girls Soccer, Girls Swimming	\$150
Girls Golf, Girls Tennis, Gymnastics, Volleyball, Cheerleading, Boys Basketball, Girls Basketball, Boys Swimming, Wrestling, Bowling, Boys Golf, Boys Tennis, Softball, Baseball	\$100

Receipts should be turned in to the All Sports Booster Club Treasurer for reimbursement.

- b. Outside costs (caterer, decorations, gifts, etc) will be handled one of two ways. **To simplify the process, one process or the other MUST be followed from start to finish.**

1. Coach organizes banquet (school pays for banquet expenses).
  - All questions, money collected and money spent must be approved for and submitted to the coach or club sponsor.
  - All purchases must have a requisition submitted by the coach/club sponsor to bookkeeping prior to the actual purchase or contract for the charges.
  - Reimbursements must be submitted to the coach/club sponsor who will then turn in the expenses to bookkeeping. Sales tax will not be reimbursed.
  - Per state statute, coaches gifts may NOT exceed \$100.
  - All money collected will be subject to sales tax withholding.
  - Catering invoice is tax exempt.
  - Per state statute, money can not run through the school with the purpose of avoiding sales tax charges.
  - **FAILURE TO FOLLOW THESE STEPS WILL RESULT IN NON-PAYMENT BY THE SCHOOL. RECEIPTS/INVOICES WILL NOT BE PAID ON THE SPOT WITHOUT A PURCHASE ORDER IN PLACE BY THE SPONSOR/COACH PRIOR TO THE EXPENSE.**
2. Parents organize the banquet. (parent club pays for banquet expenses).
  - All monies collected and expended will run through the outside parent organization.
  - Catering invoice is subject to sales tax.
  - Tax exempt form is not applicable to any purchases.

## **SALES TAX**

Fundraisers which sell items such as shirts/candy/magazines, bake sales, car washes, etc, are assessed sales tax. Although the school does not pay sales tax on items *purchased* by the school, sales tax is withheld from items *sold* by the school. This is because the school is tax exempt but the people who purchase items from the school are not tax exempt. Keep this in mind when establishing a price for selling your items – even if a profit is not made. In addition, outside organizations such as parent organizations, may not use the school tax ID number.

## **DEPOSITS**

It is extremely important that a receipt is issued any time a student or parent gives you payment of any kind, whether it is check or cash. The only exceptions to this rule are as follows:

- Fundraising items sold to parents/general public
- Ticket sales to dances

However, fundraisers to the general public, dances and donations must have a tally sheet filled out which are available when the fundraising application is picked up.

The coach can provide a receipt book for you.

Receipts **MUST** be issued for all money collected.

The original receipt should be given to the individual remitting the money.

Include the yellow copy of the receipt with your deposit and retain the pink copy in the receipt book.

Mark the receipt with check or cash for reference purposes in case the deposit doesn't balance with your money collected.

The receipt must contain the following information:

- Date receipt is written
- Name of individual remitting money
- Description of Source
- Amount received
- Check # (if paid by check)
- Signature or initials of individual writing the receipt

The receipts must add up to the amount of your deposit.

If it is necessary to void a receipt, the original and the copy must be clearly marked **“VOID”** and kept in the receipt book.

### **NO DISBURSEMENTS FROM CASH COLLECTIONS WILL BE MADE BY THE BOOKKEEPER.**

Please turn in the collected funds with appropriate receipts to the coach for deposit into the activity account.

TIP: Please be sure to correctly list the “Description of Source” i.e.: if it is a purchase of an item, list what type of item, if donation please list why (remember the auditor is aware of the “trick” of saying donation in order to avoid sales tax withholding.)

HINT: When counting money, face all bills the same direction and bundle the bills as follows so that they are easier to count:

- \$20's - \$500 bundles
- \$10's - \$250 bundles
- \$ 5's - \$100 bundles
- \$ 1's - \$25 bundles - then use a rubber band to bundle in \$100 allotments.

## REQUISITIONS/PURCHASE ORDERS

\*\*\*\*\*DO NOT ORDER ANYTHING WITHOUT A PURCHASE ORDER IN PLACE PRIOR TO ORDERING. THIS IS EXTREMELY IMPORTANT!\*\*\*

Outside costs will be handled one of two ways. **To simplify the process, one process or the other MUST be followed from start to finish.**

3. Coach organizes all purchases.
  - All questions, money collected and money spent must be approved for and submitted to the coach or club sponsor.
  - All purchases must have a requisition submitted by the coach/club sponsor to bookkeeping prior to the actual purchase or contract for the charges.
  - Reimbursements must be submitted to the coach/club sponsor who will then turn in the expenses to bookkeeping. Sales tax will NOT be reimbursed.
  - Per state statute, coaches gifts may NOT exceed \$100.
  - All money collected will be subject to sales tax withholding.
  - Per state statute, money can not run through the school with the purpose of avoiding sales tax charges.
  - **FAILURE TO FOLLOW THESE STEPS WILL RESULT IN NON-PAYMENT BY THE SCHOOL. RECEIPTS/INVOICES WILL NOT BE PAID ON THE SPOT WITHOUT A PURCHASE ORDER IN PLACE BY THE SPONSOR/COACH PRIOR TO THE EXPENSE.**
4. Parents organize the purchase of items. (parent club pays for expenses).
  - All monies collected and expended will run through the outside parent organization.
  - All vendor invoices are subject to sales tax.
  - Tax exempt form is not applicable to any purchases.

## BLANKET PURCHASE ORDERS

\*\*\*SAME PROCEDURES AS ABOVE MUST BE FOLLOWED.

- Blanket order regulations = individual items may not total more than \$100/each; total purchase may not exceed \$500 per trip; items must be expendable (not capital outlay items)
- -DO NOT use Wal-Mart, K-Mart, Paper Warehouse, Hobby Lobby, Best Buy, Circuit City or JoAnn's.
- Whenever possible please use the following vendors when purchasing items for banquets, gifts, prizes, etc. Remember to have the coach turn in a requisition for a blanket purchase order which you can then use to purchase the items.

## BLANKET PURCHASE ORDER VENDORS

Barnes & Noble  
Borders Book Store  
Bruce Smith Drug  
Chic A Dees  
Earl May Nursery  
Ed's Trophy  
Family Tree Nursery  
Franklin Quest  
Fun Services  
Gourmet Grocers  
Grandma's Catering  
Haan Crafts  
Hen House  
Home Depot  
Hy-Vee  
Jason's Deli  
John's Space Age Donut  
Kansas Sampler  
Kinko's  
Lamar Donuts  
Little Caesars Pizza  
Lowe's  
Luyben Music  
Merriam Feed  
Minsky's Pizza  
Mission Pet Mart  
Planet Sub (Mission Road)

Mr. D's Donuts  
Mr. Goodcents  
Office Depot  
Panera Bread  
Papa John's Pizza  
Paper Station  
Pizza Shoppe  
Pizza Street  
Price Chopper  
Radio Shack  
Rainy Day Bookstre  
Ranchmart Hardwre  
Sam's  
Stonewall Inn  
Super Target  
Supply Closet  
Tobler's Flowers  
US Toy  
Vic's Trophies  
Walden Books  
Waldo Pets  
Westlake Hardware  
Wingert Jones  
Wyandotte BBQ