

STUDENT ACTIVITY FREQUENTLY ASKED QUESTIONS

Purchasing

- Q.) Can we make a purchase on-line?
- A.) Purchasing items on-line is allowed if the proper procedures are followed. Do ***NOT*** place orders yourself! To purchase an item on-line a purchase requisition form must be filled out. The form must include the full company name and address (including web address), the item number and description along with pricing information. In the special instruction section, write in large letters "ON-LINE ORDER PLEASE". This will indicate to the Central Office that the order should not be mailed. Also, if there are any special coupon codes needed please indicate it on the requisition form. Once completed the requisition form must be signed by the Student Treasurer, Club Advisor, Building Principal, and Purchasing Agent. The Central Office will then place the order on-line. A requestor copy of the purchase order will be sent to the club once items have been ordered.
- Q.) How does a club purchase supplies from local stores for a fundraising event?
- A.) Purchasing from local vendors is encouraged. Many local vendors have accounts set up with Massena Central School District to make purchasing easier. If you have a specific vendor in mind that doesn't have an account with us please let the Central Office know that you would like to make a purchase with them and we can try to make arrangements with them directly. However, items should ***NOT*** be purchased without a purchase order. If you plan on picking the item up from the store please write in large letters "STORE PICK UP" in the special instruction section of the requisition form. This will indicate to the Shipping and Receiving Department that the order will be directly picked up.
- Q.) What if a vendor requires prepayment prior to shipping goods?
- A.) If a vendor will not accept a purchase order under any circumstances the Central Office should be notified so that the Accounts Payable Clerk can try to make arrangements for payment. Most vendors will work with us to make acceptable forms of payment for both parties involved.
- Q.) Do we need a separate purchase order each time we buy from the same vendor?
- A.) If you plan to make repeated purchase to the same vendor during the year you can fill out one requisition form for an estimated total you plan to spend during the year. This is referred to as a blanket purchase order. The dollar amount does not have to be exact since it is only an estimate of expenditures during the year. For example, you plan to spend \$500 at Smith Lumber during the year. Once the PO is approved you can begin to make purchases at Smith Lumber. You will give Smith Lumber the PO# to reference on your invoice for each purchase you make. To authorize payment sign a COPY of the purchase order "OK to Pay" and indicate the amount of payment that should be made and send to the business office. No money will be removed from your account until you authorize payment to the vendor. At the end of the year any unused purchase orders will be closed.

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- Q.) Can an advisor purchase items and get reimbursed for their expenses?
A.) An advisor can purchase items with their own money as a final option to make a purchase. However, these purchases still require a requisition form be filled out and approved prior to making any purchases. The vendor on the requisition form should be made out to the advisor since they will be receiving the funds. Once purchases have been approved and purchased, a check will be issued. Original receipts must be turned into Central Office prior to receiving any reimbursement. Any unauthorized purchases by advisors will not be reimbursed.
- Q.) How do we make reservations for hotels?
A.) To make hotel reservations a requisition form should be filled out with the price quoted from the hotel. Please detail on the requisition form the hotel name, address, phone number, contact person, number of rooms, type of room, and dates. Indicate in the special instructions on the requisition form whether the activity will make the final reservation or if the Central Office should make the reservation. Do ***NOT*** make reservations prior to getting an approved purchase order. The original hotel receipt should be returned to the Central Office after your stay. If the hotel will not accept a purchase order please notify the Central Office and they will contact the hotel directly.
- Q.) What if we want to order an item but are unsure of the actual cost?
A.) Requisition forms can be filled out using an estimate. Only the actual amount of the invoice will be deducted from the activity account. It is always better to estimate higher than actual due to shipping costs.
- Q.) What if we spend less than the amount of the purchase order?
A.) If less money is spent the remaining encumbrance is cancelled and the money is available in the account to be spent on other items.
- Q.) How do we get cash in advance for an activity we have planned?
A.) To provide necessary cash for student activity trips cash advances are allowed. To request an advance a voucher form (orange form) must be filled out. The vendor name should be to the advisor who is requesting the advance. The advisor is responsible for returning all unused cash along with all detailed receipts to the Central Treasurer. Advances must be requested at least three weeks in advance. See the sample voucher form for more detailed instructions in the reference section of the Student Activity Handbook.
- Q.) What is an encumbrance?
A.) An encumbrance is money set aside to pay for items. A purchase order creates an encumbrance so that there will be money available to pay for the invoice when it arrives. This prevents overspending between the time goods are ordered and actually paid for.

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- Q.) Why do student activities have to pay sales tax?
A.) Student organizations and extra classroom activity funds of public school are not included in the exemption granted to school districts under section 1116(a) (1) of the Tax Law. Purchases by these organizations and funds are normally subject to sales tax. There are no acceptable documents which a supplier may honor in lieu of collecting sales tax when making taxable sales to such an organization or fund.
- Q.) What if a vendor doesn't charge sales tax?
A.) Even if the vendor does not charge sales tax on the invoice the club is still required to pay sales tax to NYS for all taxable purchases. Quarterly the Central Treasurer will review all payments made to ensure that sales tax was paid. If sales tax was not paid then the amount will be paid directly to NYS and an adjustment will be made to the club's account.
- Q.) Can we award scholarships or donate money to a scholarship fund?
A.) Student Activities are allowed to donate money if the club has detailed minutes to show that the students voted to donate the money. However, if student activities award scholarships themselves then all students involved in the club must have equal opportunity to be awarded the scholarship. There should be detailed qualifications for the award in the minutes and information on the selection process.
- Q.) How long does it take to process a requisition form?
A.) All requisition forms received in the Central Office are processed within 2 days.
- Q.) What if we need to rush an order?
A.) If an order needs to be rushed please talk to the Central Office directly, so they may try and help you make arrangements.
- Q.) What do we do once our goods are received?
A.) When goods are received the activity treasurer and advisor should sign the requestor copy "OK to Pay" and send to the Accounts Payable Clerk in the Central Office. No payments can be made without a signed requestor copy.
- Q.) Can items be ordered and shipped to my house?
A.) No. All items must be received in the shipping and receiving department.
- Q.) How often are bills paid by Central Office?
A.) Bills are paid every two weeks on the same Friday as the payroll checks. All invoices to be paid must be submitted by the Friday prior to payment.

Cash Collection

- Q.) How often should deposits be made?
A.) Deposits should be made to the Central Treasurer within 2 days of collection.

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- Q.) Where should money be kept?
A.) Money should be kept in a secure area until a deposit can be made to the Central Treasurer. No money should be taken off school grounds or left unattended.
- Q.) Who should checks be made out to?
A.) All checks should be made out to Massena Central School District. When planning a fundraiser parents and students should be made aware that checks should be made payable to Massena Central School District.
- Q.) What if a check is made to the club or advisor?
A.) If a check is made to the club or advisor, the parent should revise the check. If this is not possible the check should be endorsed to Massena Central School District.
- Q.) What should we do with the checks?
A.) Checks should be listed in either an excel spreadsheet with check number and amount or totaled on a calculator tape. Checks and the check listing should be put in a sealed envelope to bring to the Central Treasurer.

Miscellaneous

- Q.) What type of fundraisers are we allowed to participate in?
A.) The only restriction on fundraisers is activities that involve gambling such as 50/50 raffles. Door to Door sales should also be limited since it places students in a hazardous situation.
- Q.) How often should our club meet?
A.) Clubs should meet at least once a month if not more frequently.
- Q.) What types of items should be discussed at each meeting?
A.) Minutes to meetings should detail the discussions of all fundraising activities. Details should be provided regarding possible vendors and expenses, estimated revenues, and the purpose of raising the money. All expenses to be paid should be voted on and approved. The Activity Treasurer should give a report at least monthly of the balance in the activity account.
- Q.) Do we collect interest?
A.) Interest is earned on the balance in the student activity accounts. Interest is credited once a year in June.
- Q.) What happens to our funds if left inactive?
A.) Any student activity funds left inactive for 6 months will be transferred to the Student Council fund.