

Green Hope High School Band Boosters

Purchasing Procedures

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Overview

As an officer or committee chair/co-chair, you have occasion to make purchases in the name of the band booster organization. Before purchases are made, an Expenditure Authorization and Commitment form must be signed. This form can be found on the web at

<http://greenhopeband.org> under *Boosters*. Look for 'Expenditure Authorization Form'.

Once purchases are made, the receipts must be turned into the treasurer along with either a completed Check Request or Purchase Information form. The most current version of these forms can also be found on the web at <http://greenhopeband.org> under *Boosters*. These procedures will help you make purchases and file subsequent paperwork.

There are four types of purchases:

1. Purchases made on account
2. Purchases made with a cash or gift card
3. Purchases made by band booster check
4. Purchases made by the individual, for which reimbursement is needed

It is preferred that purchases be made on account, with a cash or gift card, or by band booster check whenever possible. Using these three methods saves the band money, because we can file for a reimbursement of any sales taxes paid. If you file for reimbursement and paid in-state sales tax, you will be asked to document the reason you did not use one of the preferred purchase methods.

Purchases made on account – use Purchase Information form

The band boosters have established accounts at the following:

- Ace Hardware
- After Hours Formalwear
- Home Depot (card needed)
- Kinko's (account# needed)
- Northern Tool
- Office Max (card needed)
- Ryder Truck Rental
- UPS Store (corner of High House and Hwy 55)

There is a list of authorized purchasers for each of these accounts. In some instances, you will have a card to use. If you need to make purchases at one of these vendors, contact the band booster treasurer so that you can be added.

Purchases made with a cash or gift card - use Purchase Information form

The band boosters currently have the following cash or gift cards to use for band purchases:

- Hancock Fabrics
- Jo-Ann's Fabrics
- Lowes Foods
- Wal Mart/Sam's Club

These cards are useful when it is not feasible to set up an account. Please anticipate your purchasing needs, so that the treasurer can make sure that a card is available and has enough money on it. Purchases made with a card will save the band the 7% NC sales tax.

If you have no immediate need for the cash card it should be turned back over to the treasurer for safekeeping.

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Completing the Purchase Information Form

Complete this form if you either made purchases on account or used a cash/gift card. A separate form must be completed for each vendor. The form must be signed by the committee chair or chairs who 'own' the budget line item. Acceptable alternatives to a signed form are a signed invoice or an e-mail authorization. Be sure to provide the amount that should be charged to each applicable budget line item. If NC sales tax has been paid, this amount should appear

separately. Attach any receipts and either give it to the treasurer or put it in the green band box at school. These must be turned in as soon as possible, so that all expenditures can be reconciled to either the vendor's statement prior to payment or to the cash/gift card account.

Failure to turn in receipts on a timely basis will jeopardize your purchase authority.

Purchases made by band booster check – use Check Request form

Examples of purchases made by band booster check are payments for billed items, payment to band instructors and payment of competition fees.

For these types of purchases, the Check Request Form must be filled out in advance. A separate form must be completed for each vendor. Communication via e-mail is acceptable in order to 'get the process moving', but the form should be completed and turned into the treasurer when the check is delivered or processed online.

Additional Notes

1. Purchases made for resale (plants, food, etc.) are exempt from sales tax, however, a Sales Tax Exemption form must be completed and given to the vendor. If you are not sure whether one has already been filed, ask the vendor.

2. Payments for services to individuals must be reported to the IRS as miscellaneous income. An IRS W-9 form must be completed before a payment can be made. If you are unsure whether a W-9 has been completed, contact the treasurer.

Purchases made by the individual for which reimbursement is needed – use Check Request form
This procedure should only be used for emergencies, for purchases made where no NC sales tax is paid, or where it is not feasible to use the previous three methods.

For these types of purchases, the Check Request Form must be filled out before reimbursement will be made. Separate forms do not have to be completed for each vendor. Be sure to provide the amount that should be charged to each applicable budget line item. If NC sales tax is to be paid, this amount should appear separately.

Completing the Check Request Form

The form must be signed by the committee chair or chairs who 'own' the budget line item. **No checks will be processed without a completed and signed form.** Acceptable alternatives to a signed form are a signed invoice or an e-mail authorization. Be sure to provide the amount that should be charged to each applicable budget line item. If NC sales tax has been paid, this amount should appear separately. Attach any receipts and either give it to the treasurer or put it in the green band box at school.

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Budget Line Items

The following is a current list of budget line items with committee ownership:

Account Committee Ownership

6000-Operating Expenses

6100-Board of Directors

6110-President/President-elect

6110-General Booster Expenses President

6110-Gifts/Donations President

6110-Insurance President

6130-Secretary/Treasurer

6130-Office Supplies Treasurer

6130-Postage Treasurer

6200-Band Director

6200-Staff

6200-Marching Staff Band Director

6200-Non-marching Staff Band Director

6200-Master Classes Band Director

6200-Band Directors Conference Band Director

6200-Show Design

6200-Other Show Design Band Director

6200-Show Design Services Band Director

6260-Show Design - Other Band Director
6200-Entry Fees Band Director
6300-Committee Chairs
6310-Band Camp
6310-Band Camp Facility Band Camp
6310-Band Camp Provisions
6310-Camp Supplies Band Camp
6310-Food/Drinks Band Camp
6310-Chaperone Fee Band Camp
6310-T Shirts Spirit wear
6310-T Shirts Taxable Portion Spirit wear
6320-Social-Hospitality
6320-Awards Social-Hospitality
6320-Banquet Meal Social-Hospitality
6320-Hospitality Social-Hospitality
6320-Postage Social-Hospitality
6320-Senior Activities Social-Hospitality
6330-Student Safety
6330-Chaperones Chaperones
6330-Medical Medical
6340-Show Logistics
6340-Pit and Props
6340-Building Supplies Pit and Props
6340-Field Prep Pit and Props
6340-Props Pit and Props
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6340-Truck Rental Pit and Props
6340-Transportation/Travel Log
6340-Buses/Drivers Transportation/Travel Logistics
6340-Uniforms Uniforms
6350-Fundraising
6350-Student Accounts Student Account Fundraisers
6360-Media
6360-Historian Historian
6360-Publicity Publicity
6360-Website Website and Data Base
6370-Guard Programs Colorguard
6370-Colorguard Colorguard
6370-Winterguard
6370-Flags and Fabric Colorguard
6370-Other Expenses Colorguard
6370-Registrations Band Director
6370-Show Design Services Band Director
6370-Staff Band Director
6380-Percussion Band Director
7000-Capital Expense
7100-Board of Directors
7100-Board Approved Expenses President
7100-Misc Capital Expense President
7200-Band Director
7200-All State/All District R Band Director
7200-Equip & Instruments Band Director
7200-Music Band Director
7200-Scholarships Band Director

7200-Band Director - Other Band Director
7300-Committee Chairs
7310-Social-Hospitality
7310-Awards Social-Hospitality
7340-Show Logistics
7340-Class Transportation Transportation
7370-Guard Programs
7370-Colorguard Uniforms Band Director
7600-Trip Expenses
7620-Leadership Retreat Transportation
8000-Cost of Fund Raisers
8200-Cost of Merchandise
8200-CGS-Souvenirs Spiritwear
8200-Cost of DVD's & Videos Historian
8200-Cost of Pizza Sold Social-Hospitality
8400-Cost of Raffle Items Capital Fundraising
8400-Cost of Best Buy Raffle Capital Fundraising