



Club Procedure Training

**Public Schools of the
Tarrytowns
2023**

From the State Education Department...



The Extraclassroom Activity Fund should provide learning experiences in the business procedures needed to safeguard the collection, deposit, and disbursement of money along with the filing of sales tax revenues.



The Commissioner of Education created regulations to protect the organization's funds and help schools teach students how to handle money and run a successful business. These regulations provide valuable business training for students, which may be their only opportunity to learn these skills in school.

Club Account Training Goals



To ensure that the funds which are entrusted to us are handled efficiently, and that processes meet audit requirements.



To empower our students and faculty leaders to gain a better understanding of club participation and purpose.

Club Accounts Information

[Link to forms](#)



Must Complete Club Charter Form Annually

- Goals, objectives and activities
- Meeting location and time
- Club Advisor and Student Officers Names

Clubs must meet at least once a month

- Minutes and Attendance must be recorded for every meeting held
- Every expense in the club requires a vote, which must be held before ordering any goods or services

Deposits/Payment Forms

- You must fill out and submit the Deposit and Payment Forms along with all supporting documents
- The forms have instructions to help you

Club Accounts Information



Club Minutes/Attendance

- The Club Minutes should document the date, time, vote count, and all the approved action items discussed during the meeting
- To verify that the recorded business took place, the Club President or Treasurer and Club Advisor must sign the Club Minutes.

Payment Requests

- Once the Central Treasurer (Alejandra) receives all the required documents, including the payment form, minutes, attendance, and invoice/receipts/quotes, the processing of the payment may take up to five business days.

Club Regulations

- All Club business, including deposits and expenditures must be completed prior June 15th
- Extraclassroom Activity Funds are subject to internal, external and NYS audits

Petty Cash

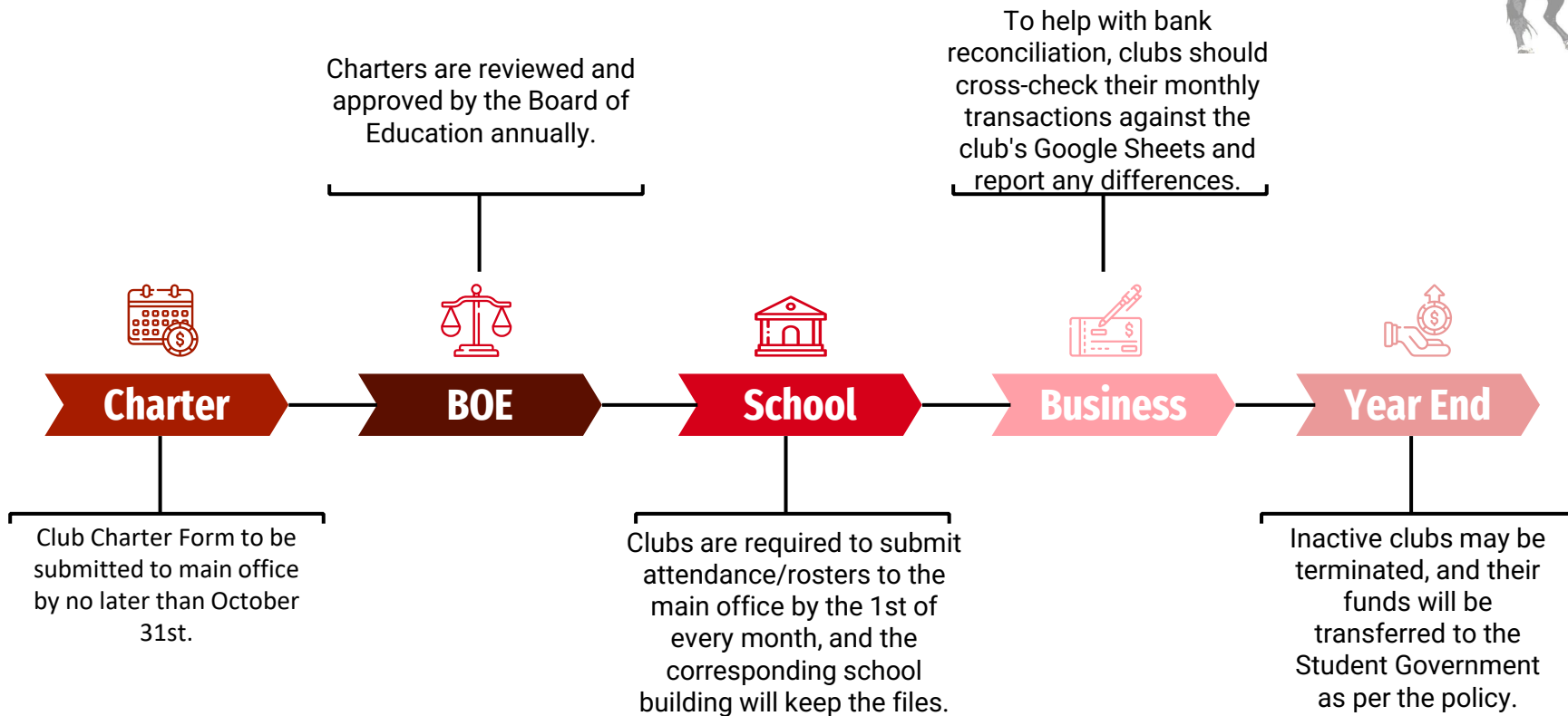


Officers or Advisors are limited to a petty cash amount of \$100 at any given time, which must first be approved by the Club before making any purchases. It is essential to note that all receipts must be dated after the club meeting where approval was granted. Any unauthorized expenditure made will not be reimbursed.



To qualify for reimbursement, it is necessary to provide original receipts, meeting minutes, meeting attendance, and the Payment Form. The use of petty cash must serve a specific purpose, and the receipts should be itemized. For example, if Mrs. Smith has been authorized to use petty cash for purchasing materials related to spirit week decorations, the purchase should be under \$100, and the receipts should be itemized.

Reporting Requirements



Accounting Material



Payment Request Form

Required for all
Extraclassroom payment
requests



Deposit Request Forms

Required for all money
received



Receipt Book (available at Main Office)

Generating a receipt for the
payee is necessary for all
payments or revenue
received by the club



Club Ledger (Club's Google Sheet)



The ledger keeps track of daily deposits, disbursements, taxes, and the running balance. At the end of each month, the Club Advisor, Club Treasurer, and Central Treasurer(Alejandra) will reconcile their accounts. The Club Advisor will send an email to the Central Treasurer confirming that the amount on the google sheet is acceptable to both the Club Advisor and the Club Treasurer. If there is a discrepancy, it should be raised at that time. Clubs can keep track of club transactions using their own Google Sheet. We have a template available for club advisors and treasurers to use. To save a copy of the [Club Activity Log template](#), click the link and save a copy to your Google Drive.

Tarrytown Union Free School District			Total Deposits	\$4,052.00	
Statement of Cash Receipts and Disbursements			Total Disbursements	\$1,352.98	
Sleepy Hollow High School Extraclassroom Activity Funds			Total Taxes	\$183.22	
7/1/2023-6/30/2024			Total Balance after taxes	\$2,515.80	
Club Name:					
Date	Description	Deposits	Disbursements	Tax	Balance
8/31/2023	Deposit - Beginning Balance from the previous school year	\$1,500.00			\$1,500.00
10/4/2023	Deposit - Students' Class Dues	\$181.00			\$1,681.00
10/4/2023	Disbursement - Prom deposit		\$1,352.98		\$328.02
10/24/2023	Deposit - Car Wash & Magic Show Concession	\$789.00		\$60.97	\$1,056.05
10/24/2023	Deposit - Spirit Week T-Shirt Sales	\$1,582.00		\$122.25	\$2,515.80



Protocol for Deposits



Deposits should be prepared with signed deposit form.



Double count in main office and confirm each deposit before forwarding to the business office.



All funds and forms should be sealed in tamper-proof bag.



Tamper-Proof Bag must have name of advisor, name of club and dollar amount.



All deposits must be made within one week of collection (even if full collection is not complete).



All deposits must be locked in building's main office safe prior to forwarding to business office.

***Checks deposited need 3 business days to clear the banks before a payment can be made against those funds**

CAUTION!
THE FOLLOWING INDICATORS MAY SIGNIFY TAMPERING:
1. "STOP" MARKS APPEARING IN TAPE CLOSURE
2. CHANGE IN COLOR APPEARING IN WHITE STRIP
3. DISCOLORATION, DISTORTION, OR SHEARING OF BLUE STARS
DO NOT OPEN BAG, NOTIFY SENDER IMMEDIATELY.

Barcode: A000001

Tamper Evident Bag

TO: _____ FROM: _____
SIGNATURE: _____ DATE: _____
ACCOUNT #: _____
SAID TO CONTAIN:
CURRENCY \$ _____
COIN \$ _____
CHECKS \$ _____
TOTAL: \$ _____
SPECIAL INSTRUCTIONS: _____

DO NOT OPEN - TAMPERSTOP - DO NOT OPEN - TAMPERSTOP

9"x12" **TamperSTOP - Safe**

TO REMOVE CONTENTS—CUT ALONG BOTTOM DOTTED LINE



Receipt Book

Required for all payments/revenues received

Must be kept and submitted to main office at the end of the year

RECEIPT No. 123456

DATE _____

FROM _____ \$ _____

_____ DOLLARS

FOR RENT
 FOR _____

ACCT.		<input type="radio"/> CASH
PAID		<input type="radio"/> CHECK
DUE		<input type="radio"/> MONEY ORDER
		<input type="radio"/> CREDIT CARD

FROM _____ TO _____

BY _____

A-2501
T-46820



Enter date and whom the funds have been received from



The amount



What the funds are for



Select Check, Money Order or Cash then sign

Carbon Copy to be kept for reference

White copy is to be given to the student or parent making the payment

Pre-Numbered Tickets



It is necessary to use it for keeping a record of the number of tickets sold, which includes...

- Car Washes
- Dances
- Performances



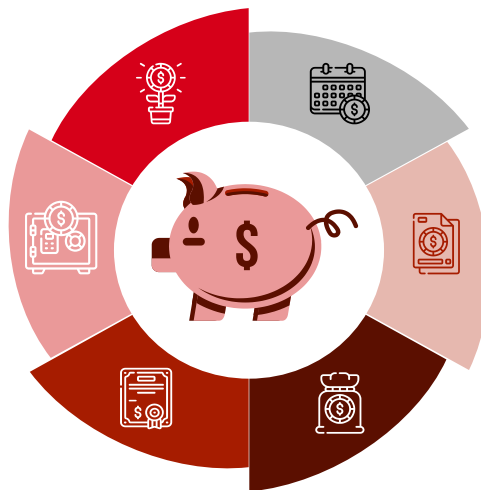
Use records to reconcile cash collected

- Log Starting ticket #
- Log Ending ticket #

Cash Management



To prevent missing or stolen funds, store all cash and checks in the safe located in the main office of the building before depositing them to the business office. The deposit should be made to the business office within 5 business days.



Fundraising *(collection of money during the day is not allowed)*



All activities must be pre-approved by Building Principal.



Any use of facilities must be approved 2 weeks in advance by entering request in SchoolDude.



Purpose must be clearly identified, and participation must be voluntary.



Fundraising form must be submitted at least 2 weeks before the fundraiser.



For any vendors brought onsite: prior approval and Certificate of Insurance and Endorsement naming the TUFSD as additional insured REQUIRED.



Must not interfere with regular school operations.



Snacks may be sold, but not during school hours.



Contracts for goods/services must be signed by the Assistant Superintendent of Business following written Principal approval.



NYS prohibits the collection of money during the day, such as students dropping change in a bucket.



Sale Items Subject to Sales Tax



- Soda
- Candy
- Soft Drinks



- Dinners (catered or student run)
- Prepared hot food
- Apparel/Jewelry Sales



- Car washes
- Dances
- Yearbook Sales



- Shrubs & Plants
- Bookstore sales
- Plant sales

Applicable tax rate of 8.375%



Non-Taxable Items



Newspaper/
Magazines
Sales



Yearbook
Advertising
Sales



Bake sales



Non-candy,
prepackaged
snack food
sales (chips,
pretzels,
popcorn)



Talent
Shows/Musicals/Dra
ma Performances





Resources

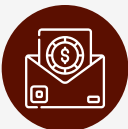


[Forms Available on Business Office Webpage](#)



NY State Education Department Guidance

http://www.p12.nysed.gov/mgtserv/accounting/extra_classroom_activities_fund.html



The Safeguarding, Accounting, and Auditing of extraclassroom Activity Funds -

<http://www.p12.nysed.gov/mgtserv/documents/ExtraclassroomActivities-January2019reviewed.pdf>

Questions / Contact Information



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