



# Club Procedure Training

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**Public Schools of the  
Tarrytowns  
2025**



# 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

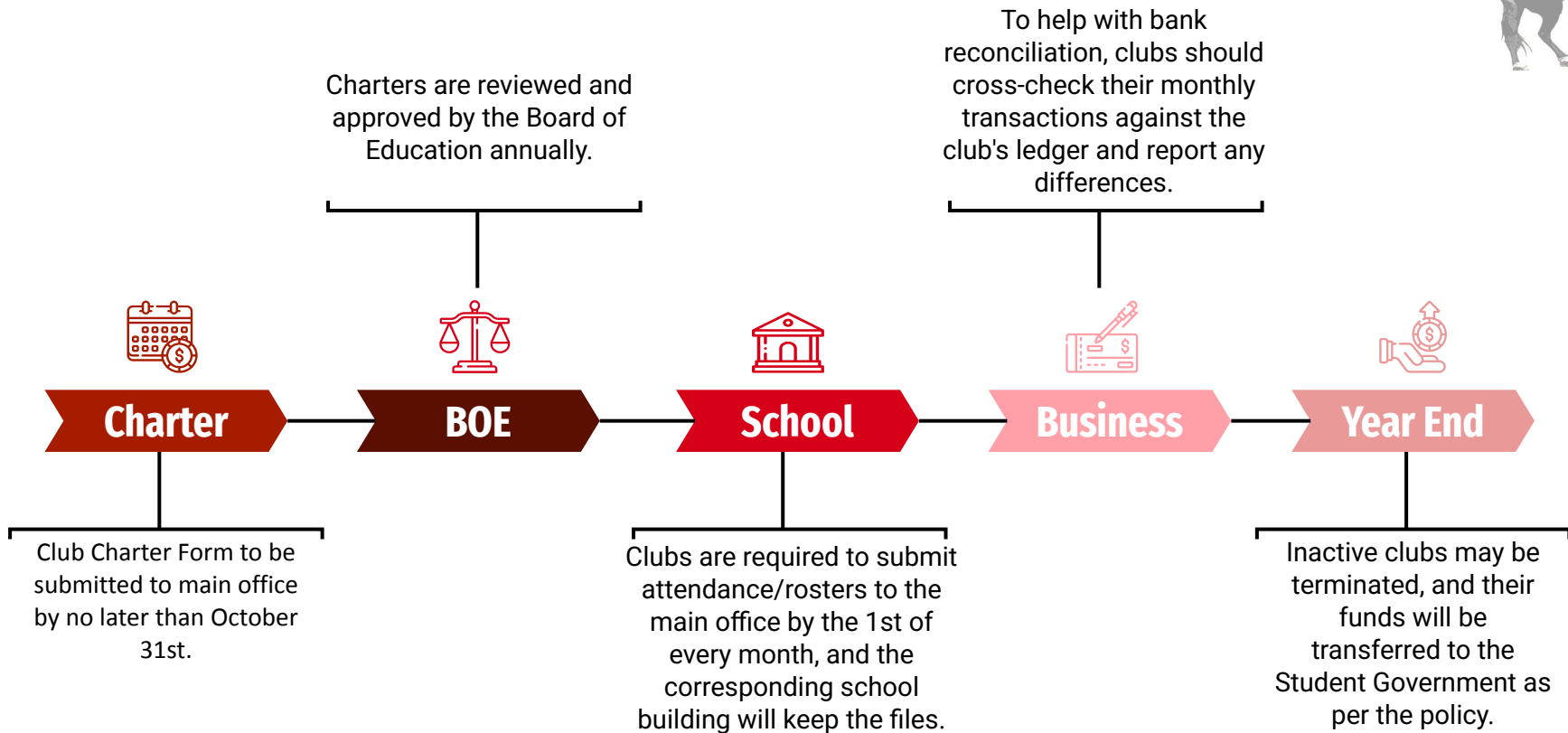


To ensure that the funds which are entrusted to us are handled efficiently, and that processes meet audit requirements.



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

# Reporting Requirements



# New Clubs



## New Club Form:

This form is for a brand new club that is looking to meet and not have financial activity.

If you would like to create a new club and are sure that there will be financial activity, please fill out a Charter form instead.

# Club Accounts: Charter



## Complete Club Charter Form: (Annually)

- Include: goals, objectives, activities and meeting frequency (Clubs must meet *at least* once a month)
- Club Advisor and Student Officers Names (Must have at least one President and one Treasurer)
- Approval from Principal and BOE → Yay! Account can be created with a starting balance of \$0
- Deposits and Payments Forms are now valid to submit.

# 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 Accounts: Payments



## Payment Form

- When a club needs to make a payment, this is the form that you will need to fill out **completely** along with all supporting documents (Invoice, original receipts, quotes, screenshot of bank statement showing charge for reimbursement, etc.) to avoid delays in payment.

## Club Minutes/Attendance

- The Club Minutes should document the date, time, vote count, and all the approved action items discussed during the meeting.
- Every expense in the club requires a vote **before** ordering any goods or services
- To verify that the recorded business took place, the Club President/Treasurer and Club Advisor must sign the Club Minutes.

## Regulations

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

# Protocol for Payments



Payment forms should be complete and signed by all necessary parties.



Submit all documents to Joanne (HS main office) or Heidi (MS main office).



Principal will review all documents and confirm approval.



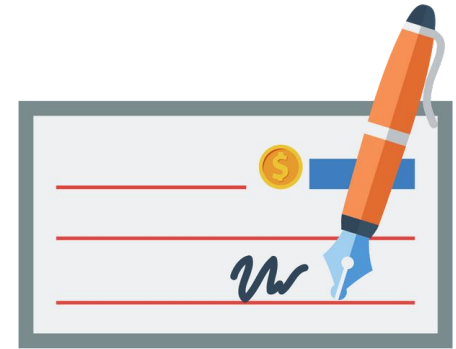
All documents are then forwarded to the Central Treasurer for payment processing.



During this process, the Central Treasurer will communicate with you, for further information or better understanding, if necessary.



The 3-5 business day countdown begins for the payment to be completed and ready to be mailed or handed over.



# Club Accounts: Deposits



## Deposit Form

- You must fill out and submit the deposit form along with all supporting documents (i.e Fundraiser Form, Announcement/Flyer, Meeting Minutes/Attendance that discussed fundraiser prior to event, etc)
- Please note that the main office has rolls for coins and bands for bills → It is the club's responsibility to prepare their deposits.



## Regulations

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



# 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 SMEARING OF BLUESTARS  
DO NOT OPEN BAG, NOTIFY SENDER IMMEDIATELY.

Barcode: A0000001

**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-40820



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

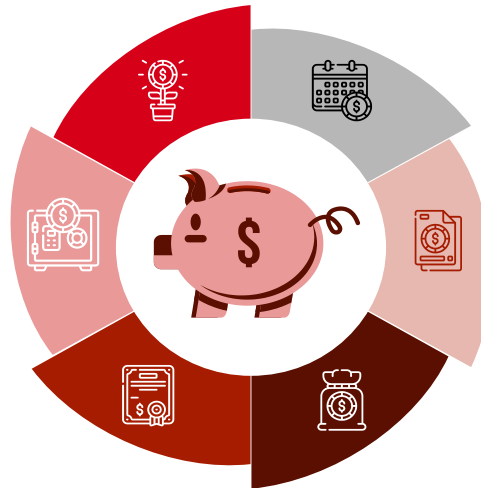
## Carbon Copy to be kept for reference

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

# 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 must be made to the business office within 3-5 business days.



# 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 (Ruby) will reconcile their accounts. Ruby will send an Approval Request email to the Club Advisor to confirm that the amount and transactions on the google sheet matches the clubs' ledger.** 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	
7/1/2025-6/30/2026			Total Balance after taxes	\$2,515.80	
Club Name:					
Date	Description	Deposits	Disbursements	Tax	Balance
8/31/2025	Deposit - Beginning Balance from the previous school year	\$1,500.00			\$1,500.00
10/4/2025	Deposit - Students' Class Dues	\$181.00			\$1,681.00
10/4/2025	Disbursement - Prom deposit		\$1,352.98		\$328.02
10/24/2025	Deposit - Car Wash & Magic Show Concession	\$789.00		\$60.97	\$1,056.05
10/24/2025	Deposit - Spirit Week T-Shirt Sales	\$1,582.00		\$122.25	\$2,515.80

# Approval Request



## Step 1: Click “Open”

Approval request for “Copy of Club Activity Log Template”

Ruby Moronta (via Google Workspace Approvals) requested approval

Copy of Club Activity Log Templ...

Open

If you don't want to receive files from this person, [block this sender](#) from Drive.

Google Workspace Google LLC, 1600 Amphitheatre Parkway, Mountain View, CA 94043, USA  
You received this email because you are involved in an approval on a file in Google Drive.

## Step 2: Review the ledger with your club’s Treasurer, and click “Approve”

Copy of Club Activity Log Template

Pending approval. View details

Date	Description	Tax	Amount
7/1/2023	Deposit balance from previous year		\$500.00
08/1/2023	Payment School supplies staples	\$5.00	-\$50.00
08/1/2023	Payment Uniform purchase	\$10.00	-\$110.00
10/1/2023	Deposit for school trip		\$2,000.00

ERB this area and the totals on top will populate automatically

Reject Approve

\* If there are discrepancies, do not approve the ledger until the discrepancy is identified and resolved.

## Step 3: Click “Approve”

Copy of Club Activity Log Template

Pending approval.

Date	Description	Tax	Amount
7/1/2023	Deposit balance from previous year		\$500.00
08/1/2023	Payment School supplies staples	\$5.00	-\$50.00
08/1/2023	Payment Uniform purchase	\$10.00	-\$110.00
10/1/2023	Deposit for school trip		\$2,000.00

ERB this area and the totals on top will populate automatically

Approve Reject

Approval Complete

Christina Clarke (via Google Workspace Approvals) approved the file

Copy of Club Activity Log Templ...

Open

Google Workspace Google LLC, 1600 Amphitheatre Parkway, Mountain View, CA 94043, USA  
You received this email because you are involved in an approval on a file in Google Drive.

This is the notification I receive when the process is complete.

# Fundraising



All activities must be pre-approved by Building Principal.



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



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.



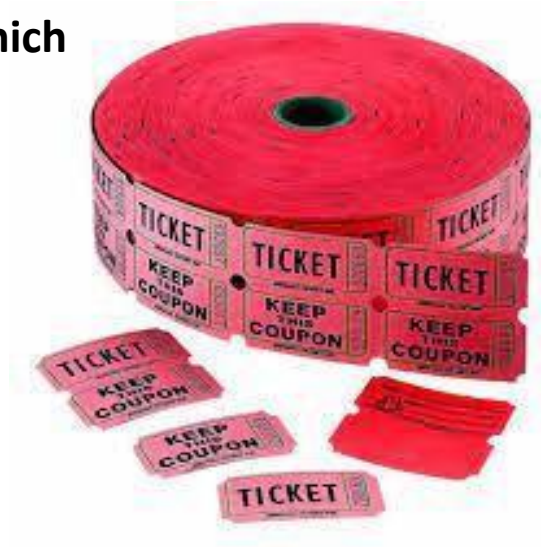
NYS prohibits the collection of money during the day, such as students dropping change in a bucket.

# 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 #



# 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

**Westchester County  
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/  
Drama  
Performances





# Resources



- [Forms Available on Business Office Webpage](#)
- [GUIDE FOR SALES TAX](#)



- NY State Education Department Guidance  
[http://www.p12.nysed.gov/mgtserv/accounting/extra\\_classroom\\_activities\\_fund.html](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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x5811 from a District phone

