



Public Schools of the Tarrytowns

Club Procedure Training

Academic Year 2026-2027



From the State Education Department...



The Activity Fund

The Extraclassroom Activity Fund should provide learning experiences in the business procedures needed to safeguard the collection, deposit, and disbursement of money.

These essential procedures prepare student leaders for real-world financial responsibilities alongside the filing of sales tax revenues.



Official Regulations

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 rules provide valuable business training for students, representing a unique opportunity to acquire practical financial skills within school.

Club Account Training Goals



Financial Stewardship

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

We maintain transparent business procedures to safeguard all collections, deposits, and disbursements.



Leadership & Purpose

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

These experiences prepare student leaders with essential financial skills and business understanding.

Reporting Requirements



1. Charter

Club Charter Form to be submitted to main office by no later than October 31st.



2. BOE

Charters are reviewed by the business office and approved by the Board of Education annually.



3. School

Clubs are required to submit attendance/rosters to the main office by the 1st of every month.



4. Business

Cross-check monthly transactions against the ledger and report differences for reconciliation via accept button.



5. Year End

All club business should be finalized by June.

Please remember to submit your club's receipt book to the main office.

Notice: Inactive clubs may be terminated, and funds will be transferred to Student Government.

New Clubs Formation



New Club Form

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

Ideal for interest groups, discussion circles, or initial student meetups.



Charter Form

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

Required for clubs planning fundraisers, collecting dues, or managing budgets.

Club Accounts: Charter

Action Required: Complete Club Charter Form (Annually)



1. Scope & Goals

Define club goals, objectives, and planned activities.

Note: Clubs must meet at least once a month.



2. Leadership

Designate a Club Advisor and core Student Officers.

Required: Must have at least one President and one Treasurer.



3. Approvals

Obtain formal authorization from both the school Principal and the Business office prior to Board of Education (BOE) approval.

Result: Account created with a starting balance of \$0.



4. Financials

Once approved, the club is fully activated for financial operations.

Deposits and Payments Forms are now officially valid to submit.

Accounting Material

Action Required: Review Procedures and Submit Correct Forms



Payment Form

Required for all Extraclassroom payment requests. Must be fully completed with all signatures and receipts attached.

[Download Form \(PDF\)](#)



Deposit Form

Required for all money received by the club. Ensure total funds are properly counted and verified prior to drop-off.

[Download Form \(PDF\)](#)



Receipt Book

Available at Main Office

Generating a receipt for the payee is strictly necessary for all payments or revenue received by the club. Keep copies for audit trails.

Club Accounts: Payments

Procedure: Ensure Proper Approvals and Documentation



Payment Form

Must be filled out **completely**.
Attach all supporting documents
(Invoice, receipts, quotes, bank
statement screenshots) to avoid
processing delays.

[Download Form \(PDF\)](#)



Club Minutes

- **Requirements:** Document date, time, vote count, and approved actions.
- **Vote First:** Every expense requires a vote **before** ordering goods or services.
- **Signatures:** Must be signed by President/Treasurer and Advisor.



Regulations

June 15th Deadline

All club business and expenditures must be completed prior to this date.

Mandatory Audits

Extraclassroom Activity Funds are strictly subject to internal, external, and NYS audits.

Protocol for Payments

Step-by-Step Payment Submission and Approval Process



1. Complete Forms

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

2 Submit Docs

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

3 Review & Approve

Principal will review all documents and confirm official approval.

4. Forwarding

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

5. Communication

The Central Treasurer will communicate with you for further information if necessary.

6. 5 Day Lead-time

Materials must be to building offices 5 business days prior to check being needed.

Club Accounts: Deposits

Procedure: Guidelines for Preparing and Submitting Deposits



Deposit Form

Must be filled out completely and submitted with all supporting documents (Fundraiser Form, flyers, meeting minutes) prior to the event.

[Download Form \(PDF\)](#)



Preparation

It is the club's responsibility to prepare deposits. The main office provides coin rolls and bill bands to assist with preparation.



Regulations

June 15th Deadline

All club business, including payments and deposits must be fully completed prior to this date.

Mandatory Audits

Extracurricular activity funds are strictly subject to internal, external, and NYS audits.

Protocol for Deposits

Guidelines for Preparing, Securing, and Submitting Club Deposits



1. Prepare Form

Deposits should be prepared with signed deposit form.

2. Submit Docs

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

3. Seal Bag

All funds and forms should be sealed in tamper-proof bag (can be found in the HS and MS main offices)

4. Label Bag

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

5. Safe Storage

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

6. Timeline

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

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

Receipt Book Guidelines

Required for all payments and revenues received



01 Date & Payer

Enter the date and whom the funds have been received from.

02 The Amount

Write the exact numerical amount and spell it out completely.

03 What the Funds are For

Clearly describe the purpose or event associated with the payment.

04 Payment Method & Signature

Select Check, Money Order or Cash, then sign the slip.

Receipt Copy Distribution

White Copy: Given to the student or parent making the payment.

Carbon Copy: Must remain in the book for reference and audit trail.

⚠ Submission Requirement

Receipt books are official financial records. They **must be kept securely** and submitted in full to the main office at the end of the school year.

RECEIPT		No. 123456	
DATE _____			
FROM _____		\$	
		_____ DOLLARS	
☐ FOR RENT			
☐ FOR _____			
ACCT.		☐ CASH	FROM _____ TO _____
PAID		☐ CHECK	
DUE		☐ MONEY ORDER	
		☐ CREDIT CARD	
		BY _____	
		A-2501 T-46820	

Cash Management

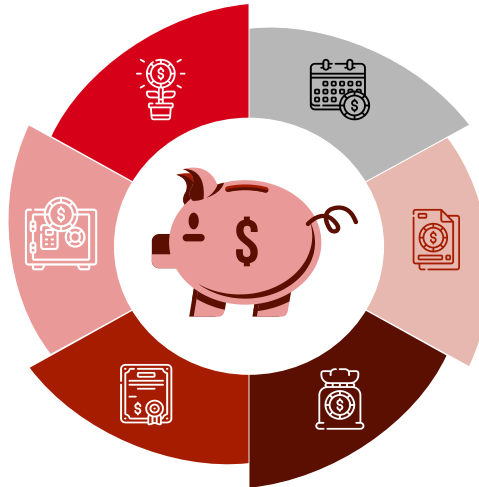


1. Secure Storage

Store all cash and checks in the main office safe immediately to prevent missing or stolen funds. 3 DAYS ONLY. After this time, money must be sent to the business office.

2. Deposit Timeline

All deposits must be forwarded to the business office within 3 business days of collection. DO NOT hold checks or cash until everything is collected.



Club Ledger (Club's Google Sheet)



Ledger Reconciliation

The ledger tracks daily deposits, disbursements, taxes, and the running balance.

Step 1: Monthly Reconciliation

At the end of each month, the Club Advisor, Club Treasurer, and Central Treasurer reconcile accounts.

Step 2: Approval Request

Ruby sends an Approval Request email to the Club Advisor to confirm that transactions match.

Step 3: Verification

If there is a discrepancy, it must be raised and resolved before final approval.

Need a spreadsheet to track transactions?

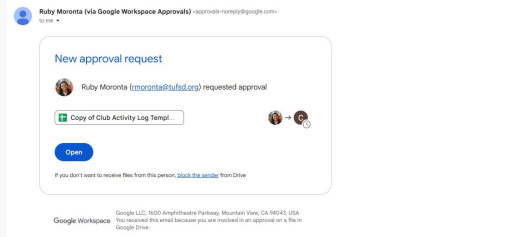
 [Club Activity Log Template](#)

Date	Deposits	Disb.	Tax	Balance
8/31/25	\$1,500.00	—	—	\$1,500.00
10/4/25	\$181.00	—	—	\$1,681.00
10/4/25	—	\$1,352.98	—	\$328.02
10/24/25	\$789.00	—	\$60.97	\$1,056.05
10/24/25	\$1,582.00	—	\$122.25	\$2,515.80

Approval Request Process



Step 1: Click "Open" in the Email



Step 2: Review Ledger with Treasurer

Copy of Club Activity Log Template

File Edit View Insert Format Data Tools Extensions Help

Menu 100% Comment only

Pending approval. View details

Reject Approve

A	B	C	D	E	F	G	H	I	J	K	L	M	N	O
Sheep Hollow High School		Adjusted Balance		\$2,126.00										
7/1/2025 4/30/2025		Total Items		\$15.00										
Club Name: Example		Total Balance after taxes		\$2,126.00										
Date	Description	Tax	Amount											
7/1/2025	Deposited balance from previous year		\$500.00											
8/8/1/2025	Payment School supplies staples	\$5.00	-\$50.00											
9/8/1/2025	Payment Uniform purchase	\$10.00	-\$110.00											
10/1/2025	Deposited for school trip		\$2,000.00											

Editable area and the totals at the top will populate automatically.

Step 3: Click "Approve" on the Ledger

Copy of Club Activity Log Template

File Edit View Insert Format Data Tools Extensions Help

Menu 100% Comment only

Pending approval.

Sheep Hollow High School

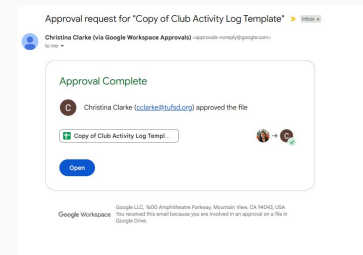
A	B	C	D	E	F	G	H	I	J	K	L	M	N	O
Sheep Hollow High School		Adjusted Balance		\$2,126.00										
7/1/2025 4/30/2025		Total Items		\$15.00										
Club Name: Example		Total Balance after taxes		\$2,126.00										
Date	Description	Tax	Amount											
7/1/2025	Deposited balance from previous year		\$500.00											
8/8/1/2025	Payment School supplies staples	\$5.00	-\$50.00											
9/8/1/2025	Payment Uniform purchase	\$10.00	-\$110.00											
10/1/2025	Deposited for school trip		\$2,000.00											

Editable area and the totals at the top will populate automatically.

Approve request?

Cancel Approve

✓ Process Complete Notification



⚠ Discrepancy Note: If there are discrepancies, do not approve the ledger until the issue is resolved with the Central Treasurer.

Fundraising Guidelines



1. Approvals & Timelines

Principal Approval: All fundraising activities must be pre-approved by the Building Principal.

Facilities Request: Use of facilities must be approved 2 weeks in advance via School Dude.

Fundraising Form: Must be submitted at least 2 weeks before the fundraiser begins.

Contracts: If a vendor requires a contract to be signed, all contracts require written Principal approval and Assistant Superintendent for Business signature.

2. Operations & Vendors

Voluntary Participation: Purpose must be clearly identified, and student participation must be voluntary.

School Operations: Fundraising activities must not interfere with regular school operations.

Food & Snacks: Snacks may be sold, but strictly outside of regular school hours.

Onsite Vendors: Requires prior approval, Certificate of Insurance, and TUFSD named as additional insured.

⚠️ NYS Strictly Prohibited Rule:

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

Pre-Numbered Tickets



1. Purpose & Usage

It is necessary to use pre-numbered tickets for keeping a record of the number of tickets sold, which includes:

- **Car Washes**
- **Dances**
- **Performances**

2. Reconciliation

Use records to reconcile cash collected from ticket sales:

- **Log Starting ticket #**
- **Log Ending ticket #**





Sale Items Subject to Sales Tax



Snacks & Soda

- Soda
- Candy
- Soft Drinks



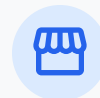
Food & Apparel

- Catered dinners
- Prepared hot food
- Apparel & Jewelry



Services & Events

- Car washes
- School dances
- Yearbook sales



School Retail

- Shrubs & Plants
- Bookstore sales
- Plant sales



Tax Rate: An applicable sales tax rate of **8.375%** must be collected for all of the above items with the exception of apparel. That is excluded from state tax as long as the items cost \$110 or less each - apparel over that amount is subject to a **4.375%**

Non-Taxable Items



Newspapers

Newspaper & magazine sales by the club



Yearbooks

Yearbook advertising
space sales



Bake Sales

Club-organized bake sales & treats



Snacks

Non-candy, prepackaged foods (chips, popcorn)



Performances

Talent shows, musicals, and drama events



Ruby's Recommendation:

These would be the ones to encourage clubs to make the most of. Organize them well and be creative so that they bring in lots of revenue for the club completely **tax-free**!

Resources & Official Guidance



Business Office

Official forms and tax guidelines from the district business office webpage.

[Forms Webpage](#)

[Sales Tax Guide](#)



NYSED Guidance

New York State Education Department guidance on safeguarding extraclassroom activities fund.

[NYSED Portal Link](#)



Activity Funds Manual

Comprehensive PDF manual for Safeguarding, Accounting, and Auditing of Extraclassroom Funds.

[Download PDF Manual](#)

Questions / Contact Information



Primary Contact

Ruby Moronta
District Coordinator



Email Address

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Send your inquiries anytime for a prompt response.



Phone & Extension

914.366.5811

x5811 from a District phone