

OCMBOCES

Committed to Your Success



EXTRACLASSROOM ACTIVITY

PROCEDURES MANUAL



PROCEDURES FOR THE SAFEGUARDING, ACCOUNTING AND AUDITING OF EXTRACLASSROOM ACTIVITY FUNDS

OCM BOCES permits the operation of extraclassroom activity funds for the benefit of the students. The operation of such funds is also a valuable learning opportunity for the students. In order to safeguard the funds and teach students the proper way to manage a fund in a businesslike manner the following procedures must be followed.

The District Superintendent will recommend extraclassroom activities for the approval of the board of education annually, and from time to time as necessary throughout the school year.

Each extraclassroom activity will have a faculty advisor recommended by the program administrator to the District Superintendent and appointed by the board of education. The faculty advisor shall attend all meetings of the extraclassroom activity.

Each extraclassroom activity shall have, at least, a president and secretary/treasurer. These officers shall be elected annually from membership by secret ballot.

All extraclassroom activities shall be handled in accordance with "The Safeguarding, Accounting, and Auditing of Extraclassroom Activity Funds Finance Pamphlet 2" available at: <http://www.p12.nysed.gov/mgtserv/accounting/docs/ExtraclassroomActivitiesOctober2008.pdf>

BOCES Board of Education:

The Board of Education shall appoint, on the recommendation of the Superintendent, staff to fill the following positions:

- *Central Treasurer (OCM BOCES Treasurer)
- *Faculty Auditor (Assistant Superintendent for Student Services)
- *Faculty Advisor (as recommended by the Chief Faculty Counselor)
- *Independent Auditor for the Extraclassroom Activity Funds

Function and Duties:

Central Treasurer:

- *Custody of all extraclassroom activity funds.
- *All disbursements of funds shall be by means of numbered checks signed by the Central Treasurer upon receipt of a Payment Order to the Central Treasurer signed by the Activity Treasurer, Faculty Advisor, and Chief Faculty Counselor. The Central Treasurer shall have no part in the approval of payments, but shall disburse funds only if there are sufficient funds available in the account.
- *Check will be sent to the vendor unless instructed otherwise.
- *All deposits shall be posted to the general ledger and a Treasurer's Receipt will be issued and sent back to the Faculty Advisor for each deposit received.
- *Semi-annually a report should be presented to the Board of Education showing the detail of activity in each extraclassroom account.
- *Send monthly reconciliation reports to the Faculty Advisors.

Faculty Auditor (Assistant Superintendent for Student Services):

- *Shall have no part in the approval of payments, the planning of income, or the keeping of records.
- *Shall approve all fundraising activities and compare projected profit and loss with actual profit and loss as reported by Faculty Advisors on the Fundraising Activity Approval Form.
- *Semi-annually shall receive a report showing the detail of the activity in each extraclassroom account from the Central Treasurer.
- *Shall call in the ledgers kept by the Activity Treasurers as needed in order to compare the balance as shown on the Central Treasurer's report with the balance recorded in the ledger of the Activity Treasurer.
- *In the event that the Central Treasurer's ledger and the Activity Treasurer's ledger do not agree, the Faculty Auditor shall base their investigation on the supporting evidence kept by the Activity Treasurer and the Central Treasurer in the form of deposit slips, audited bills, signed payment orders, cancelled checks and bank statements.
- *From time to time the Faculty Advisor shall examine various transactions and paperwork to determine if the correct procedures are being used.

Chief Faculty Counselor (Principal):

- *Coordinate the financial planning of all projects for the various pupil organizations in their building.
- *Appoint a Faculty Advisor for each activity under their supervision on an annual basis.
- *Consult with the Faculty Advisor.
- *Approve expenditure by signing all Payment Order to the Central Treasurer forms.
- *Recommend any new extraclassroom activity funds to the Faculty Auditor (Assistant Superintendent for Student Services) for Board of Education approval.

*Shall investigate all problems and disputes concerning the extraclassroom activity funds under their supervision and shall be charged with implementation of any corrective action plan developed as part of the audit of these activities.

Faculty Advisor:

*Guide and advise the student officers in planning extraclassroom activities and the planning of financial budgets.

*Complete the Fund Raising Activity Approval/Profit and Loss Statement to receive approval prior to commencing any fundraising activity.

*Keep control of inventory of items held for resale.

*Assist the Activity Treasurer in the preparation of deposit record and shall sign the form as verification of the deposit to be attached to the deposit slip.

*Assist the Activity Treasurer in the posting to account ledger and from time to time check the balancing of the Activity Treasurer's accounts and completeness of their supporting evidence.

*Supervise expenditures by insuring that funds are available for proposed purchase, proper documentation (such as an original invoice) is attached before signing all Payment Order to the Central Treasurer.

*Responsible for determining which activities are subject to NYS Sales Tax and for taking steps to see that all tax information is accurately recorded and sent to the Central Treasurer.

*Work toward the goal of insuring the largest educational return from the activities participated in by the students.

Activity Treasurer:

*Receive all monies raised by their activity and shall immediately deposit such funds with the Central Treasurer. Duplicate deposit records should be made out and signed by both the Faculty Advisor and the Activity Treasurer. After being recorded by the Central Treasurer, a Treasurer's Receipt is to be returned to the Activity Treasurer.

*Pay all bills by filling out a Payment Order to the Central Treasurer. This should be signed by the Activity Treasurer, Faculty Advisor, and the Chief Faculty Counselor. This form is to be made in duplicate and is an order for the Central Treasurer to issue a check for payment of the original invoice, which should be attached. The Central Treasurer will keep one copy of the Payment Order and return the other copy, along with a copy of the completed check, to the Activity Treasurer. All original checks will be mailed out to the vendor, unless otherwise requested by the Activity Treasurer.

*Shall keep a ledger showing all receipts and disbursements with a daily running balance and file all supporting data as evidence for the entries made in the ledger.

*This ledger should be compared to the monthly bank reconciliation made by the Central Treasurer. Any differences should be immediately investigated.

Independent Auditor:

*Appointed by the Board of Education to make an annual audit of the extraclassroom activity fund. This audit shall include a statement of receipts, disbursements, and balances for each activity together with a reconciliation of cash.

Other Procedures

Tax Exempt Status:

The extraclassroom activities of the BOCES are not included in the exemption granted to BOCES from New York State sales tax. Without exception, clubs and activities are prohibited from using the school's tax exemption.

Collection and Payment of Sales Tax:

To avoid paying sales tax on items for resale, obtain a resale certificate to give to the vendor when you purchase the items for resale. This Resale Certificate (ST-120) is available from the Central Treasurer.

The Faculty Advisor should know which of the activities are subject to sales tax and take steps to see that all sales tax information is accurately recorded and sent to the Central Treasurer. Items can be sold at a price that includes the sales tax. The filing of the Extraclassroom Sales Tax return is filed by the Central Treasurer annually on 3/15. The Central Treasurer will remit a check to the NYS Dept. of Taxation and Finance. A journal entry will be recorded in each activity ledger for the amount of sales tax remitted. **See the following examples of taxable fund raising sales.**

When Admission is Charged for an Event:

Prenumbered tickets shall be used so that the auditor may reference the beginning and ending numbers to determine the amount that should be collected. A different color should be used for each occasion, thus making it difficult for anyone to use old tickets. Ticket collectors shall destroy each ticket by tearing it in two, giving one part to the customer and retaining one.

Donations:

Gifts or donations are usually made in lump sums and should be recorded in the minutes of the activity. The Activity Treasurer should issue a receipt and deposit the gift with the Central Treasurer.

Fieldtrips:

All travel by extraclassroom activities must follow the OCM BOCES policy for fieldtrips.

Advances:

To provide ways and means for financing certain types of activities which do not lend themselves to the usual procedures, it is suggested provision be made for "advances". (For example: to provide the necessary cash for student organization trips). A detailed statement of estimated expenditures should accompany a Payment Order to the Central Treasurer requesting that a check be cut to the Faculty Advisor. The statement should include essential facts regarding the trip and that after the trip the Faculty Advisor shall file with the Central Treasurer, a detailed statement of actual expenditures and turn over any balance not accounted for. The statement would be the subject to the audit process.

Inactive Accounts:

Any club with no financial activity for one full school year is deemed to be inactive and the remaining funds will be distributed to according to Board Policy.

Sales Tax Guide

Sale of Candy, Soda and Soft Drinks	Taxable, except for certain drinks.	Tax Law §1115(a) (1) generally provides an exemption for the sales and purchases of food, food products, beverages sold for human consumption. However, the exemption does not apply to candy, sodas or soft drinks, and fruit drinks that contain less than 70% natural fruit juice.
Spaghetti dinners and catered meals TB-ST-806	Taxable	Tax Law §1115(a) (1) generally provides an exemption for the sales and purchases of food, food products, beverages sold for human consumption. However, the exemption does not apply to catered situations, where the students of the club would be serving, assisting in serving, cooking, or otherwise providing services with respect to the food items in question.
Bake Sales TB-ST-103	Non-Taxable.	Tax Law §1115(a) (1) generally provides an exemption for the sales and purchases of food, food products, beverages sold for human consumption. This provision exempts bake sales from the collection of sales tax.
Vending Machine Sales – Food Items TB-ST-280	Taxable, generally.	Where tables, chairs, benches, etc. are provided where the vending machine operations are conducted, the sales through the vending machine are taxable. Where no eating facilities are provided, the sales are exempt from sales tax.
Pizza, Chicken, Popcorn, Coffee, Tea, etc. TB-ST-806	Taxable.	All sales of prepared food sold in a heated state (where the food is maintained at a temperature warmer than surrounding air temperature) are subject to sales tax, including those sold for off-premises consumption.
Admission Charges TSB-M-06(15)S	Taxable, except for certain events.	Exemption is provided from sales tax for admissions to dramatic or musical arts performances, which do not include variety shows, magic shows, circuses, ice shows, dances, and similar performances. Included in the exemption is an admission charge to choreographed performances to music, which may exempt color guard admissions.
Sale of Newspapers and Magazines	Non-Taxable.	
Sale of shrubs, plants and trees	Taxable.	
Sale of Yearbook TSB-A-08(42)	Taxable, generally.	If the entire cost of the yearbook is underwritten by the Board of Education and the revenue is recognized as a General Fund item, the sale becomes an exempt transaction, not subject to sales tax.
Sale of Yearbook Advertising Space	Non-Taxable.	
Sale of Sweatshirts, T-shirts, Jackets, Jewelry	Taxable.	Tax Law §1105(a) provides that sales tax is imposed on the sale of tangible personal property.
Book Store Sales	Taxable.	Unless specifically exempt.
Pre-packaged Popcorn, Potato Chips, Pretzels	Non-Taxable, generally	When packaged and sold in a cold state, prepackaged snack foods are exempt. This exemption does not apply to caramel or other candy coated snack foods.
Hair Cuts and Styling	Non-Taxable.	The cutting and styling of hairpieces is not included in this exemption.
Repair/Maintenance Services, Car Washes	Taxable, generally.	An exemption is provided for the repair, maintenance or service of farm machinery.

*** Organizations which qualify as tax exempt under Publication 843 may use examples listed in that document as a guide to taxable sales.**



New York State Department of Taxation and Finance
New York State and Local Sales and Use Tax
Resale Certificate

ST-120
(1/11)

Name of seller			Name of purchaser		
Street address			Street address		
City	State	ZIP code	City	State	ZIP code

Mark an **X** in the appropriate box: Single-use certificate Blanket certificate
 Temporary vendors must issue a single-use certificate.

To the purchaser:
 You may not use this certificate to purchase items or services that are not for resale. If you purchase tangible personal property or services for resale, but use or consume the tangible personal property or services yourself in New York State, you must report and pay the unpaid tax directly to New York State. Any misuse of this certificate will result in tax liabilities and substantial penalty and interest.

Purchaser information – please type or print
 I am engaged in the business of _____ and principally sell _____
 (Contractors may not use this certificate to purchase materials and supplies.)

Part 1 – To be completed by registered New York State sales tax vendors

I certify that I am:
 a New York State vendor (including a hotel operator or a dues or admissions recipient), show vendor or entertainment vendor. My valid *Certificate of Authority* number is _____
 a New York State temporary vendor. My valid *Certificate of Authority* number is _____ and expires on _____

I am purchasing:
 A. Tangible personal property (other than motor fuel or diesel motor fuel)

- for resale in its present form or for resale as a physical component part of tangible personal property;
- for use in performing taxable services where the property will become a physical component part of the property upon which the services will be performed, or the property will actually be transferred to the purchaser of the taxable service in conjunction with the performance of the service; or

 B. A service for resale, including the servicing of tangible personal property held for sale.

Part 2 – To be completed by non-New York State purchasers

I certify that I am not registered nor am I required to be registered as a New York State sales tax vendor. I am registered to collect sales tax or value added tax (VAT) in the following state/jurisdiction _____ and have been issued the following registration number _____ (If sales tax or VAT registration is not required and a registration number is not issued by your home jurisdiction, indicate the location of your business and write **not applicable** on the line requesting the registration number.)

I am purchasing:
 C. Tangible personal property (other than motor fuel or diesel motor fuel) for resale, and it is being delivered directly by the seller to my customer or to an unaffiliated fulfillment services provider in New York State.
 D. Tangible personal property for resale that will be resold from a business located outside New York State.

Certification: I certify that the above statements are true, complete, and correct, and that no material information has been omitted. I make these statements and issue this exemption certificate with the knowledge that this document provides evidence that state and local sales or use taxes do not apply to a transaction or transactions for which I tendered this document and that willfully issuing this document with the intent to evade any such tax may constitute a felony or other crime under New York State Law, punishable by a substantial fine and a possible jail sentence. I understand that this document is required to be filed with, and delivered to, the vendor as agent for the Tax Department for the purposes of Tax Law section 1838 and is deemed a document required to be filed with the Tax Department for the purpose of prosecution of offenses. I also understand that the Tax Department is authorized to investigate the validity of tax exclusions or exemptions claimed and the accuracy of any information entered on this document.

Signature or print name and title of owner, partner, or authorized person of purchaser	
Signature of owner, partner, or authorized person of purchaser	Date prepared

Substantial penalties will result from misuse of this certificate.

Instructions

Form ST-120, *Resale Certificate*, is a sales tax exemption certificate. **This certificate is only for use by a purchaser who:**

- A** – is registered as a New York State sales tax vendor and has a valid *Certificate of Authority* issued by the Tax Department and is making purchases of tangible personal property (other than motor fuel or diesel motor fuel) or services that will be resold or transferred to the purchaser's customers, **or**
- B** – is not required to be registered with the New York State Tax Department;
 - is registered with another state, the District of Columbia, a province of Canada, or other country, or is located in a state, province, or country which does not require sellers to register for sales tax or VAT purposes; and
 - is purchasing items for resale that will be either:
 - 1) delivered by the seller to the purchaser's customer or to an unaffiliated fulfillment service provider located in New York State, or
 - 2) delivered to the purchaser in New York State, but resold from a business located outside the state.

Note: For purposes of 1) above, delivery by the seller includes delivery in the seller's own vehicle or by common carrier, regardless of who arranges for the transportation.

Non-New York State purchasers: registration requirements

If, among other things, a purchaser has any place of business or salespeople in New York State, or owns or leases tangible personal property in the State, the purchaser is required to be registered for New York State sales tax.

A business must register (unless the business can rebut the statutory presumption as described in TSB-M-08(3.1)S, *Additional Information on How Sellers May Rebut the New Presumption Applicable to the Definition of Sales Tax Vendor as Described in TSB-M-08(3)S*) for New York State sales tax if the business enters into agreements with residents of New York State under which the residents receive consideration for referring potential customers to the business by links on a Web site or otherwise, and the value of the sales in New York State made by the business through those agreements totals more than \$10,000 in the preceding four sales tax quarters. See TSB-M-08(3)S, *New Presumption Applicable to Definition of Sales Tax Vendor*, and TSB-M-08(3.1)S.

Also see TSB-M-09(3)S, *Definition of a Sales Tax Vendor is Expanded to Include Out-of-State Sellers with Related Businesses in New York State*, for information on sales tax registration requirements for out-of-state businesses with New York affiliates.

A purchaser who is not otherwise required to be registered for New York State sales tax may purchase fulfillment services from an **unaffiliated** New York fulfillment service provider and have its tangible personal property located on the premises of the provider without being required to be registered for sales tax in New York State.

If you need help determining if you are required to register because you engage in activity in New York State, contact the department (see *Need help?*).

If you meet the registration requirements and engage in business activities in New York State without possessing a valid *Certificate of Authority*, you will be subject to penalty of up to \$500 for the first day on which you make a sale or purchase, and up to \$200 for each additional day, up to a maximum of \$10,000.

Limitations on use

Contractors cannot use this certificate. They must either:

- issue Form ST-120.1, *Contractor Exempt Purchase Certificate*, if the tangible personal property being purchased qualifies for exemption as specified by the certificate, or
 - issue Form AU-297, *Direct Payment Permit*, or
- pay sales tax at the time of purchase.

Contractors are entitled to a refund or credit of sales tax paid on materials used in repairing, servicing or maintaining real property, if the materials are transferred to the purchaser of the taxable service in conjunction with the performance of the service. For additional information, see Publication 862, *Sales and Use Tax Classifications of Capital Improvements and Repairs to Real Property*.

To the Purchaser

Enter all the information requested on the front of this form.

You may mark an **X** in the *Blanket certificate* box to cover all purchases of the same general type of property or service purchased for resale. If you do not mark an **X** in the *Blanket certificate* box, the certificate will be deemed a *Single-use certificate*. Temporary vendors may not issue a blanket certificate. A *temporary vendor* is a vendor (other than a show or entertainment vendor), who, in no more than two consecutive quarters in any 12-month period, makes sales of tangible personal property or services that are subject to tax.

This certificate does not exempt prepaid sales tax on cigarettes. This certificate may not be used to purchase motor fuel or diesel motor fuel.

Misuse of this certificate

Misuse of this exemption certificate may subject you to serious civil and criminal sanctions in addition to the payment of any tax and interest due. These include:

- A penalty equal to 100% of the tax due;
- A \$50 penalty for each fraudulent exemption certificate issued;
- Criminal felony prosecution, punishable by a substantial fine and a possible jail sentence; and
- Revocation of your *Certificate of Authority*, if you are required to be registered as a vendor. See TSB-M-09(17)S, *Amendments that Encourage Compliance with the Tax Law and Enhance the Tax Department's Enforcement Ability*, for more information.

To the Seller

If you are a New York State registered vendor and accept an exemption document, you will be protected from liability for the tax, if the certificate is valid.

The certificate will be considered valid if it was:

- accepted in good faith;
- in the vendor's possession within 90 days of the transaction; and
- properly completed (all required entries were made).

A certificate is accepted in good faith when a seller has no knowledge that the exemption certificate is false or is fraudulently given, and reasonable ordinary due care is exercised in the acceptance of the certificate.

You must get a properly completed exemption certificate from your customer no later than 90 days after the delivery of the property or the performance of the service. When you receive a certificate after the 90 days, both you and the purchaser are subject to the burden of proving that the sale was exempt, and additional documentation may be required. An exemption certificate received on time that is not properly completed will be considered satisfactory if the deficiency is corrected within a reasonable period. You must also maintain a method of associating an invoice (or other source document) for an exempt sale made to a customer with the exemption certificate you have on file from that customer.

Invalid exemption certificates – Sales transactions which are not supported by valid exemption certificates are deemed to be taxable retail sales. The burden of proof that the tax was not required to be collected is upon the seller.

Retention of exemption certificates - You must keep this certificate for at least three years after the due date of the return to which it relates, or the date the return was filed, if later.

Need help?



Internet access: www.tax.ny.gov
(for information, forms, and publications)



Sales Tax Information Center: (518) 485-2889

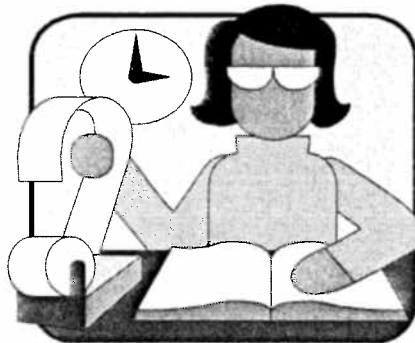
To order forms and publications: (518) 457-5431



Text Telephone (TTY) Hotline
(for persons with hearing and speech disabilities using a TTY): (518) 485-5082

**THE SAFEGUARDING, ACCOUNTING, AND
AUDITING OF EXTRACLASSROOM
ACTIVITY FUNDS**

Revised 2015



[http://www.p12.nysed.gov/mgtserv/accounting/docs/
ExtraClassroomActivitiesJanuary2015.pdf](http://www.p12.nysed.gov/mgtserv/accounting/docs/ExtraClassroomActivitiesJanuary2015.pdf)

Instructions for Extraclassroom Activity Forms

Attachment A/B	Extraclassroom Fundraising Approval Form/Profit and Loss Statement
Attachment C	Inventory Control Form
Attachment D	Activity Treasurer's Receipt
Attachment E	Activity Treasurer's Deposit Record
Attachment F	Bank Deposit Slip
Attachment G	Central Treasurer's Receipt
Attachment H	Payment Order to the Central Treasurer
Attachment I	Issued Check Sample
Attachment J	Interorganization Transfer

Attachment A/B (Extraclassroom Fundraising Approval Form/Profit and Loss Stmt):

Once the decision has been made by the students to undertake a fundraising activity, it is the duty of the Faculty Advisor to obtain the Assistant Superintendent for Student Services' approval PRIOR TO engaging the extraclassroom club in such activity. There are specific instructions at the bottom of the form. The Profit and Loss Statement is completed by the advisor and signed by the Asst. Supt. At the commencement of the activity(projected) and finalized at the close of the activity(actual).

Attachment C (Inventory Control Form):

To be completed by the Faculty Advisor. Inventory of items held for resale must be adequately safeguarded against loss, theft or damage by storing them in a secure location with limited access. Inventory should be accounted for at all times.

Attachment D (Activity Treasurer's Receipt):

Each Activity Treasurer shall issue a receipt, in triplicate, for all moneys received to be deposited into the activity account. These receipts shall be pre-numbered and must be used in consecutive order. If a mistake is made, the receipt should be voided and retained, not destroyed or discarded.

*The Original Receipt of Sale is given to the customer

*The 2nd copy should be attached to the Activity Treasurer Deposit Record and forwarded to the Central Treasurer to support the amount deposited.

*The 3rd copy is retained by the Activity Treasurer for your records.

Attachment E (Activity Treasurer's Deposit Record):

The deposit record shall be prepared in duplicate by the Activity Treasurer with the assistance of the Faculty Advisor. The 2nd copies of the Activity Treasurer's receipts mentioned above should be attached along with any other backup to support deposit. Forward the original to the Central Treasurer, the copy should be kept for the Activity Treasurer's records.

Attachment F (Bank Deposit Slip):

It is the responsibility of the Faculty Advisor and Activity Treasurer to prepare all proceeds for deposit. The information in the Activity Treasurer's Deposit Record (above) should agree with the information filled out in the Bank Deposit Slip. In some cases the monies are handed over to the building administrative assistants and a bank deposit slip is completed by them and brought to the bank.

The daily safeguarding of collected money is essential to sound fiscal management.

*All monies collected should be delivered to the office DAILY to be secured in a safe.

*Faculty Advisors who fail to secure monies properly CAN be held liable for reimbursement of any lost or stolen funds.

Attachment G (Central Treasurer's Receipt):

Upon receiving the Activity Treasurer's Deposit Record, the Central Treasurer will match the Activity Treasurer's Deposit Record to the Bank Deposit slip received directly from the bank. The Central Treasurer then records the receipt of funds into the general ledger which generates a numbered Treasurer's Receipt. The Central Treasurer will sign the receipt and send it to the Faculty Advisors to acknowledge that the funds that have been sent to the bank have been deposited and recorded.

Attachment H (Payment Order to the Central Treasurer):

It is the responsibility of the advisor to ensure that all invoices are paid promptly.

Check Requests –

*Must be submitted by NOON Friday to Central Treasurer, Administrative Bldg., Henry Campus.

*Will be printed on the following Friday.

*Checks will be mailed directly to the vendor unless specified otherwise.

Signed by –

*Activity Treasurer

*Faculty Advisor

*Chief Faculty Counselor

Must include –

*Account number to charge to (Wincap Expenditure Code)

*Vendor's name and complete address

*A Voting Record - **OR-**

*Copy of Board Resolution approving field trip – **OR –**

*Original Invoice

Attachment I (Voucher Check Sample):

Upon completion of the requirements as outlined above and after auditor approves for payment, a check is generated and mailed to the vendor. Pink copy of check is retained by the Central Treasurer. Pink copy of Payment Order to Central Treasurer, with check number noted, is sent back to Activity Treasurer for posting to the ledger.

Attachment J (Interorganization Transfer):

On occasion, one organization will want to transfer funds to another organization for services rendered. The form should be signed by the Activity Treasurer, Faculty Advisor, and the Chief Faculty Counselor. The initiating extraclassroom activity should fill in their expenditure code and the revenue code of the "Pay to" activity receiving the funds. Instead of writing a check, the Central Treasurer will create a journal entry to record the transfer. The original will be given to the Activity Treasurer whose activity will receive the funds, a duplicate copy will be sent to the activity paying the funds.

(A) Extraclassroom Fundraising Approval Form (B) Profit and Loss Statement

(A) Today's Date : _____

Complete one form for each activity your class/club/organization is planning.

Class/Club/Organization: _____

The above is requesting permission to conduct the following activity in compliance with the extraclassroom activity procedures, regulations and policies of Onondaga-Cortland-Madison BOCES. All receipts and disbursements of funds will be made in accordance with Onondaga-Cortland-Madison BOCES procedures, regulations, and policies.

ACTIVITY PLANNED: _____

Indicate one: _____ FUND RAISING EVENT _____ SERVICE PROJECT _____ OTHER

		Projected (prior)	Actual (after)
(B)	Revenues (Income)	\$ _____	\$ _____
		\$ _____	\$ _____
	Expenses (Costs)	\$ _____	\$ _____
		\$ _____	\$ _____
	PROFIT (Receipts minus Expenses)	\$ _____	\$ _____

The student officers of the above names Class/Club/Organization understand the above activity and assume responsibility for its fiscal conduct.

Faculty Advisor: _____ Date: _____
(Signature)

Student Treasurer: _____ Date: _____
(Signature)

_____ Approved _____ Denied

Assistant Superintendent: _____ Date: _____
(Signature)

COMPLETE ACTUALS AT CLOSE OF FUNDRAISER AND RETURN THE YELLOW AND PINK COPY TO THE ASSISTANT SUPERINTENDENT

FORM COMPLETION:

- 1 Prior to Beginning Sales - Complete Section A and B (projected column only)
- 2 Submit ALL three copies to Assistant Superintendent
- 3 Yellow & Pink copies will be returned to you with approval
- 4 Close of Fund-Raiser - Complete Part B (Actual)
- 5 Submit Yellow copy to Assistant Superintendent by designated date
- 6 Retain Pink copy for your records

Extraclassroom Activity Fund Inventory Control Form

Activity Club Name: _____

Fundraising Event: _____

Total Number of Items Purchased for Resale: _____

LESS: Total Number of Items Sold: _____

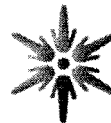
Total Number of Items Remaining In Inventory: _____

LESS: Total Items Unaccounted For: _____

Inventory on Hand: _____

Inventory Tracking Sheet:

Student Name	Date	Number of Items Taken	Date	Number of Items Returned



Extraclassroom Activity Fund Activity Treasurer's Receipt

R E C E I P T	DATE _____ No. 197900										
	RECEIVED FROM _____	\$ _____									
	DOLLARS										
	<input type="radio"/> FOR RENT <input type="radio"/> FOR _____										
	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 30%;">ACCOUNT</td> <td style="width: 30%;"></td> <td style="width: 30%;"></td> </tr> <tr> <td>PAYMENT</td> <td></td> <td></td> </tr> <tr> <td>BAL. DUE</td> <td></td> <td></td> </tr> </table>	ACCOUNT			PAYMENT			BAL. DUE			<input type="radio"/> CASH <input type="radio"/> MONEY <input type="radio"/> ORDER <input type="radio"/> CHECK <input type="radio"/> CREDIT <input type="radio"/> CARD
ACCOUNT											
PAYMENT											
BAL. DUE											

One of the duties of Student Activity Treasurer is to ascertain that proceeds from any fund-raising project are handled properly. Confusion and sometimes loss of funds can be traced more often to a lax-pre-audit or receipts and recording of money taken than in any other single cause. For this reason, every possible precaution should be taken to protect the individual concerned and the money collected. A receipt should be issued to each individual from whom money is collected from.

THREE-PART CARBON RECEIPT LOG - PRE-NUMBERED

- The Original Receipt of Sales is given to the customer
- The 2nd copy is submitted to the Central Treasurer - Along with your deposit record
- The 3rd copy is retained by the club for your records

**Extraclassroom Activity Fund
 Activity Treasurer's Deposit Receipt**

Activity Treasurer's Deposit Receipt No. _____ thru # _____

Activity Name: _____ Date: _____

Revenue Code: _____ - 2770

Source of Funds: _____

Bills: \$ _____

Silver: \$ _____

Checks: \$ _____

Total Amount of Deposit: \$ _____

Activity Deposit: \$ _____

New York State Sales Tax: \$ _____

Checked by: _____
 Activity Treasurer

 Initial When Posted

 Faculty Advisor

 Central Treasurer

Original to Central Treasurer (BOCES)
 Copy for Activity Treasurer

ATTACHMENT E

DEPOSIT TICKET 10-4-220

ONONDAGA-CORTLAND-MADISON BOCES
EXTRA CLASSROOM



Extraclassroom
Bank Deposit Slip

DATE _____
DEPOSITS MAY NOT BE AVAILABLE FOR IMMEDIATE WITHDRAWAL

⑆02000048⑆ ⑆500208353⑆ 8

	DOLLARS	CENTS
CURRENCY		
COIN		
CHECKS LIST EACH SEPARATELY		
1		
2		
3		
4		
5		
6		
7		
8		
9		
10		
11		
12		
13		
14		
15		
16		
17		
18		
19		
20		
21		
22		
23		
24		
25		
26		
27		
28		
TOTAL FROM OTHER SIDE OR ATTACHED LIST		
PLEASE RE-ENTER TOTAL HERE		

\$

Checks and other items are received for deposit subject to the provisions of the Uniform Commercial Code or any applicable collection agreement.



Onondaga-Cortland-Madison BOCES
6820 Thompson Rd
P.O. Box 4754
Syracuse NY 13221

Six Hundred Thirty Eight and 15/100 Dollars

**Treasurer's Receipt
Extra Classroom Acct**

002937-1:

May 20, 201

\$ *****638.1!

OT980-00

788.010-2770-000

638.1

RECEIVED Extra Classroom Fund - CAHS
FROM Cortland, NY 13045


Treasurer

Charge same

to _____ account.
NAME OF ACTIVITY

**PAYMENT ORDER TO THE CENTRAL TREASURER
EXTRA CLASSROOM ACTIVITY FUND**

**VERIFICATION OF
AVAILABLE BALANCE:**

UNENCUMBERED BALANCE \$ _____
DEPOSIT \$ _____
BALANCE \$ _____
AMOUNT OF THIS PAYMENT ORDER \$ _____
AVAILABLE BALANCE AFTER PAYMENT OF THIS ORDER \$ _____

YOU ARE AUTHORIZED TO ISSUE A CHECK

Pay to the Order of _____ 20____

In the amount of _____ Dollars \$ _____

For _____ as per attached Invoice

and charge same to _____ Activity
NAME OF ACTIVITY

INITIAL WHEN POSTED _____

SPONSORED BY _____ ACTIVITY TREASURER OR RECIPIENT

Order # 001

DATE OF APPROVAL _____

APPROVED _____ FACULTY ADVISOR

Check # _____

CHIEF FACULTY COUNSELOR



Onondaga-Cortland-Madison BOCES
 6820 Thompson Rd
 P.O. Box 4754
 Syracuse NY 13221

- COPY -

Check Date	Check Number
02/19/2010	419

Invoice/CM#	Description	Amount
13 students	OT-785-SKIL-300-00-0-000 supplies 1,090.00	1,090.00

Vendor: 662255 Skills USA New York Check Total 1,090.00



Onondaga-Cortland-Madison BOCES
 6820 Thompson Rd
 P.O. Box 4754
 Syracuse NY 13221

Extra Classroom Acct

10-4/220

Molloy Road Office
 M & T Bank
 East Syracuse, NY 13057

419

COPY

February 19, 2010

\$ *****1,090.00

One Thousand Ninety and 00/100 Dollars

Not Valid 180 days from check date

Y TO
 THE
 ORDER OF
 Skills USA New York
 Midge McCloskey
 21 Pine Knoll Dr
 Rochester, NY 14624

NON NEGOTIABLE

ATTACHMENT I

Extraclassroom Activity Fund
Interorganization Transfer

Extraclassroom Activities Account
Interorganization Transfer

Date: _____

INITIATING EXTRACLASSROOM ACTIVITY NAME: _____

WINCAP EXPENSE CODE: _____ - 300

PAY TO: (Revenue Code) _____ \$ _____

_____ DOLLARS

FOR: _____

ACTIVITY TREASURER

CENTRAL TREASURER

FACULTY ADVISOR

CHIEF FACULTY COUNSELOR

ATTACHMENT J