Chapter Five: Navigating the COP Paper Path

Section 1: Paperwork Checklist For COP Leaders

Before the trip

- ☐ Decide you want to lead a trip.
- ☐ Clear the trip with your Activity Leader/Schedule coordinator.
- ☐ Read/review the Trip Leader Manual.
- ☐ Take COP Leader Training if you have not done so in the past five years.
- ☐ If more than 4 overnights, get Board approval too.
- ☐ Send Newsletter Schedule item to your activity's Schedule Coordinator by 3rd of month preceding the month of issue.

At the start of the trip:

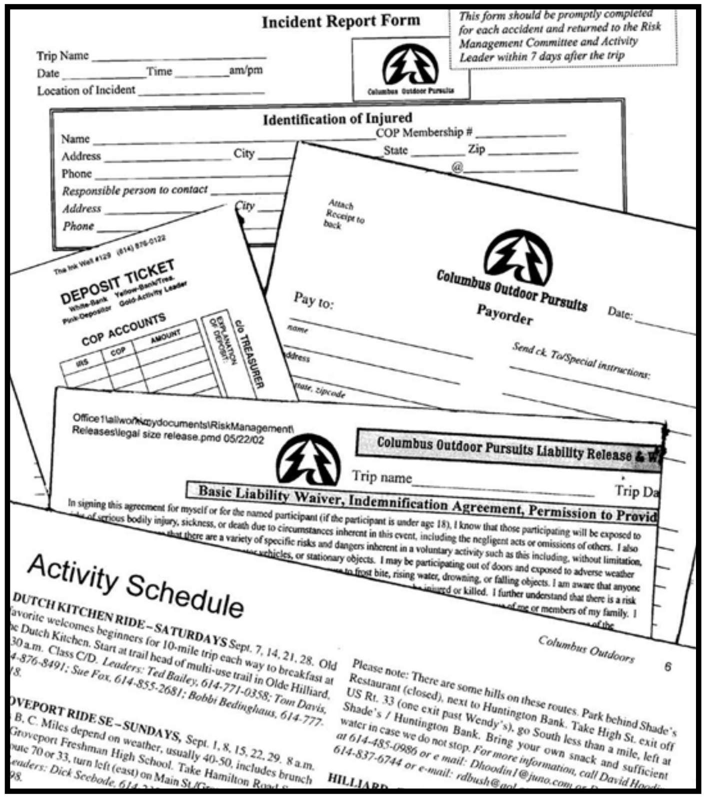
- ☐ Welcome everyone.
- ☐ Have participants read and sign the liability release.
- ☐ Do a group orientation, including - difficulty level, warnings, regroup points, relevant laws, protocols, etc.
- ☐ Verify membership status.
- ☐ Check list for gear and supplies.
- ☐ Give instructions for reporting any injuries to persons or properties.
- ☐ Hand out Appropriate maps/information.
- ☐ Identify a resource person who will be able to nswer questions. Usually you, but sometimes the more experienced person you roped into helping you.

You will need to carry with you:

- ☐ Emergency contacts for each participant (on your liability release).
- ☐ Emergency contacts for COP (Risk Manager, Activity Leader, and President . You can find this information on page 2 of the newsletter.
- ☐ Incident Report and Incident Follow-up forms
- ☐ Signed liability release(s). Participants should know where to find this information in case you are incapacitated.

After the trip

- ☐ Settle costs with participants
- ☐ Send the release & any Incident reports to the office,
- ☐ Make deposits, if applicable
- ☐ Write payorders, if applicable
- ☐ Write newsletter article (option)



Section 2: Before the Trip

Decide you want to lead a trip.

You do not necessarily have to be an expert in the activity. If you are not, line up an experienced person to be your "river boss", "trail boss", mentor, whatever. In other words, you take care of the planning, arrangements, equipment, taking phone calls, screening participants and signing them up. Your experienced person provides the expertise, rescue skills if needed, advice on how to handle situations, and takes charge if there is an emergency you are not able to handle.

Clear the trip with your Activity Leader

If you are not an experienced leader, be sure to tell the activity leader about your plans, experience, qualifications and that of the person you've lined up to help you if you are not an expert. Your Activity Leader can also help you find such a person if you need one. Activity Leaders are listed at the beginning of the trip schedule in each newsletter.

Read/review the Trip Leader Manual

If you are not familiar with it. Your Activity Leader should be able to provide you with a copy.

COP Leadership training is required for all leaders. For most trips, your Activity Leader can give you private training if there is no scheduled training in the near future. The Leader Training Class run by the COP offfice is required for leaders of extended trips.

if your trip involves more than 4 overnights, it must be cleared by the Board

> **Hint:**
>
> Put the names and phone numbers of the activity leader, president and risk manager on your liability release. If yours is an activity where participants get really spread out, like in bicycling, put something on the maps about "in case of accident, call ......".
>
> Contact information is in the newsletter every month.

Before it goes to the newsletter (i.e. if the trip is a 6 day, 5 night trip in May, it must go to the Board meeting the 1st Thursday in March, remind your Activity Leader to do this).[you also must have been to Leadership Training or have a co-leader who has.] If it is only a 5 day, 4 night trip in May, you do not need to have it brought before the Board.

List your trip in the newsletter,

Please, please, please! Pay attention to deadlines. Ideally, your activity schedule coordinator will send you a reminder email that includes their deadline for receipt of schedule items. Even if they don't, deadlines are published every month, usually on page three. At least one issue a year has an early deadline due to the editor's vacation. This year it is the September issue. Your SC will be operating on a short timeline and their time and effort should be respected.

If your Schedule Coordinator sends out a draft schedule, be sure to read it.

Send your trip listing your Activity's Schedule Coordinator (SC) *(page 3 again)*, or if the activity doesn't have one, the Activity Chair (AC).

The SC/AC needs to submit a compiled schedule for the whole activity no later than 11:59 p.m. the 5th of the month, the month before publication. i.e. July 5th for the August newsletter. This is sent as a plain text file that is complete and ready to be placed into the newsletter. All the editor should need to do is apply the styles and a few "info and app are on page X", which is info the SC won't have.

Do not send your listing directly to the Newsletter Editor. The Editor will not accept schedule items from individual leaders. However, if you are leading an Event (bike tour, boat school, etc.) and need information in other sections of the newsletter, that information does go direct to the Editor. Both the Editor and your SC should acknowledge receipt of your submission with at least a "thank you". If you do not such a response, it is quite possible that your submission did not get to them.

Unless you make other arrangements with your SC, send it via email. If doing this electronically, it needs to be in plain text, with no formatting. (no bold, italics, all caps, etc.).

Newsletter issues normally only include information for that issue month plus the next. Occasionally we run an entire season listing for use as a fridge poster, but please don't submit the entire season every month. It causes extra headaches for your schedule coordinator when they have to edit the excess.

For recurring trips, You have two options:

1. Send your SC a confirmation monthly that the ride is continuing
2. Send the listing with an ENDING DATE

Also, if there is a week off, send a notice that can be posted to the web calendar, or the trip can be deleted for that week outright.

Responsibility for getting a trip/event listed in the newsletter and web calendars lies with the leader, as it always has. Please do not expect that someone else is going to submit your trip unless you have discussed this with that person.

In addition to compiling the schedule, some other tasks your SC does are:

- If Schedule Coordinator does not recognize the person as being an approved leader, questions are asked, including" have you taken appropriate leader training, first aid/rescue classes, do you have the skills for the job? Yes, this is officially an AC task, but it is usually delegated to the SC.
- Posts the schedule to the web calendar.
- The Schedule coordinator, may, at their discretion, add activities to the web calendar after the newsletter has gone to print.

The Specified Format

The following is the format in which you are expected to submit your information:

Line one: Title

(New Albany walk, Cumberland Gap Backpack,) -(one line, approx. 55 characters)

Please, Do not type the title in all caps. It may appear in the newsletter as having small caps instead of lower case, but that is a style. In order to apply it, the text must be in normal upper/lower case form. In other words, if you send WRONG instead of Wrong, it will be WRONG instead of Wrong.

If your trip will be in a titled section of the schedule, please don't use that title as the trip title.

Example: If your trip will be listed in the SMP section of the boating schedule, don't use SMP as the title. All trips in that section are SMPs. . Using SMP as the title is left over from the days when they were mixed into the general boating schedule.

Weekly trips should include the day in the title, i.e. Canal Winchester Mondays, to distinguish it from Canal Winchester Thursdays.

Line 2: Date+ time, class if space allows. If not, include them inthe description that starts on line 3.

day(s) of week, date (including the month) and time, -(one line, approx. 62 characters)

Line 3 to ?: paragraph or two of description usually including starting point, distance. You must provide information concerning the difficulty level of the trip.prerequisites, any limits to be considered for the activity,approximate cost, deposit/refund information if called for.

Notes like: "contact leader for directions' and more detailed information will be provided at later date" need to be in the description section above the leader info line, not after.

Editor reserves right to edit it down to fit space needs.

Tip:

Usually, if you sign the liability release first and include your membership number, everyone else will follow suit or volunteer that they forgot the card or are not a member, saving you from having to figure out who's a member and who isn't.

For those who run pre-register type trips – write their names in the printed section and instruct them to sign next to their name. You will be able to tell who didn't sign at a glance.

Last line: contact information including name, email if any, and phone number. -(one line, approx. 62 characters)

Please use our official phone numer format of 614/555-1234.

If you want to reduce the amount of spam you get, present your email address as username AT domain.ext rather than username@domain.ext

Leading off with words like "Leader" and "Contact" is redundant since it is the leader contact line.

Deposits/Refund Policy

You will need to announce, at the time a trip is listed, the refund policy on deposits if deposits are required. You will also need to establish a date beyond which deposits are non-refundable.

Pre-Trip Newsletter Article

Do you want to write an article for the newsletter pushing the trip? If so, the article needs to be sent to the newsletter editor, preferably by e-mail at the address above, or to1525 Bethel Rd Ste 100, Columbus OH 432204-2054 by the 11:59pm on the 5th of the month prior to the month you want it to appear.

Screen likely participants for experience and ability.

Be sure they have a realistic knowledge of their own ability, and the ability of others on the trip. Be sure that their skills are commensurate to the difficulty of the trip.

Section 3: At the start of the trip:

Verify everyone's membership status.

On trips that allow non-members, encourage them to join COP. Failing to do this devalues our membership and adds to the amount of money we need to fundraise.

Tip:

Instruct your drivers to arrive at the start point with a full tank and to keep receipts for the costs they incur as the trip progresses. Stop at the first gas station after the halfway point of the trip and have everyone top their tank. At this point, unless you are going home in a radically different route, you can double the amount they spent to get the total amount for the trip. Delegate tasks now so you can concentrate on the bookwork. Present the group with their total costs/refunds at the next meal or break.

Have participants read and sign the liability release.

Double check that all participants have done so. You will occasionally have someone who puts "911" in the emergency contact number spot. Explain that you already know to call 911, who do they want you to call if they are seriously injured?

Please be sure your participants fill in all the information. We may need to track them down in two years, a job that is a lot easier if we can read their names, and have their contact information.

Event Releases – we really do need to know who was a member and how much they paid, so try to get the information. A volunteer will be doing data entry post-event to create rosters that list the participants and how much they paid. The CPA will be checking this in the fall to be sure we can tie each dollar to who paid it. (General Accounting Principles again.)

Do a group orientation, including -

- Welcome & Introductions.
- A description of the program, focusing on the difficulty level of the program.
- Appropriate warnings (cross railroad tracks at 90', bearhang the food, etc.).
- Identify regrouping points and food/water availability.
- Discussion of relevant laws, safety standards and activity protocol.
- Check list for gear and supplies.
- Instructions for reporting any injuries to persons or properties.
- Appropriate maps/information
- Identification of a resource person who will be able to answer questions. Usually you, but sometimes the more experienced person you roped into helping you.

You will need to carry with you:

1. Emergency contacts for each participant (on your liability release)
2. Emergency contacts for COP (Activity Leader, President and Risk Manager. Find this on pg. 2 of your newsletter. (2/10/03)
3. The Incident Report and Incident Follow-up forms
4. Signed liability release(s) - participants should know where to find this information in case you are incapacitated.

If there should be some sort of incident on the trip,

be it major or minor, fill out an Incident Report. Attach this to your liability release

Aside from COP events which require pre-registration, all COP trips run off the books.

That is, all income/expenses come in to the leader from vendors and participants and, with a few exceptions, go right back out to the vendors and participants without going through the COP bank account.

What needs to go into the COP bank account?

The non-member fee of $2.00 per day, when collected. Non-member fees shall be deposited in the account of the activity

Tip:

If you are running a trip where there will be expenses, use the Trip Report/Expense Worksheet form. It has an Expense Worksheet on one side that can help you figure out who owes how much. There is a Trip Report form on the reverse side to make notes about where you went, found information, recommendations for the next leader who goes there. This can be turned in with the Liability Release. The Trip Report will eventually end up with the Activity Leader for use as a reference for future trips.

collecting the fees. Example: You collect $4 in non-member fees on a boating trip, it gets deposited to 400 (trip fees/non-member fees) 41 (boating). The $4 per person per day collected to cover extra insurance charge on trips that allow non-members and involve fees (including the gas for car pooling). If t here is no other money involved, do not charge a non-member fee.

COP rental equipment fees, unless the participant paid at the time they picked up the equipment.

Two costs that seem to be confusing to new leaders are transportation and leader fees.

The cost of transportation of a trip includes all costs for gas, parking, and tolls in transporting all necessary components of that trip. Generally this is the participants, leader, food, equipment, and shuttle vehicle if needed. Participants who choose to drive separately pay their own costs, plus paying into the transportation fund to cover their share of the leader, food and equipment. It shall be left to the discretion of each Activity Leader to determine which components of a trip are necessary. COP expects each trip leader will attempt to use the vehicles available efficiently in terms of mileage, capacity, and safety.

Divvying the transportation cost among the participants: Take the transportation cost total (as defined above) and divide by the number of people on the trip, other than the person(s) providing the vehicles. This means each participant will pay the same amount, no matter which vehicle they were in. Now that you have the money, pay your drivers the amount spent. This means each driver will get their out of pocket costs covered no matter what size vehicle they provided. Sometimes, circumstances will require a vehicle or two with only one passenger, or none, which significantly increases the price for non-drivers. You may elect to have the drivers pay some of the direct cost. Your aim is to be equitable and fair to everyone. Please keep in mind the driver has costs for the trip that are not immediately out-of-pocket, such as tires, oil, wear and tear, insurance, risk of break in at trailheads, etc.

Leader's costs are defined as the costs the leader of a trip incurs for meals, transportation, over-nights, and miscellaneous costs (including the cost of admissions, phone calls, maps, and necessary administrative expenses). Leaders may elect to charge each participant up to 10% of the leader's costs. (4 participants = 40% of your costs paid) If there are more than ten participants, the leader costs may be prorated among all them, or the full ten percent fee may be charged each participant providing the additional money is used to pay ceipted yellow copy. If you used the night deposit, attach the gold copy.

You do want to be sure to account for your cash advance so you don't show up as owing us money on December 31st and therefore receive a 1099 from us.

Section 4: After the trip

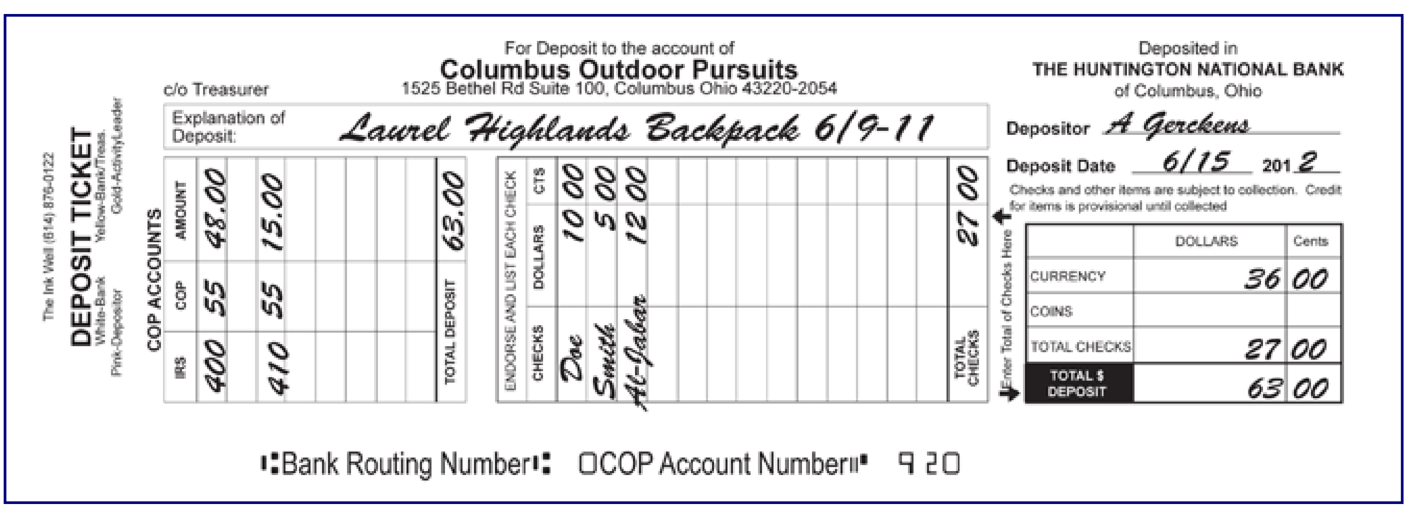
Liability releases must be returned to the office within 7 days of the end of the trip. Funds must be deposited within 7 days of receipt. All expenses must be accounted for and reimbursement pay orders received by activity leader within 30 days of trip completion. Our fiscal year ends on September 30th and the books are closed out November 1st so we can get our 990 filed with the IRS on tie

Incident?

Send any Incident reports and the liability release to the office immediately, care of Risk Manager. No Incident? Release still goes to the office.

Deposit all Funds Collected

Deposit any COP funds collected using a COP Deposit Ticket. Please be sure to fill it out completely! Make your deposit at the night deposit of a Huntington Bank, using a standard Huntington Bank envelope. Be sure to check off that you want a receipt, label the envelope with the COP Address, 1525 Bethel Rd, Columbus OH 43220 and include both the white and canary yellow copies of the deposit ticket. If you have less than $10 to deposit, you may mail it to the office with your release. Be sure to mark the outside of the envelope Attn: Office Manager, otherwise it may sit unopened for a month until the Risk Management Committee collects it for their monthly report.


The Ink Well (614) 876-0122
DEPOSIT TICKET
White-Bank Yellow-Bank/Treas. Pink-Depositor Gold-ActivityLeader

c/o Treasurer
For Deposit to the account of
Columbus Outdoor Pursuits
1525 Bethel Rd Suite 100, Columbus Ohio 43220-2054

Deposited in
THE HUNTINGTON NATIONAL BANK
of Columbus, Ohio

Explanation of Deposit: Laurel Highlands Backpack 6/9-11

Depositor A Gerckens
Deposit Date 6/15 2012
Checks and other items are subject to collection. Credit for items is provisional until collected

COP ACCOUNTS

IRS	COP	AMOUNT
400	55	48.00
410	55	15.00

TOTAL DEPOSIT 63.00

ENDORSE AND LIST EACH CHECK

CHECKS	DOLLARS	CTS
Doe	10	00
Smith	5	00
Al-Jabar	12	00

TOTAL CHECKS 27 00
Enter Total of Checks Here

	DOLLARS	Cents
CURRENCY	36	00
COINS		
TOTAL CHECKS	27	00
TOTAL $ DEPOSIT	63	00

⑆Bank Routing Number⑆ 0COP Account Number⑈ 920

Sample Deposit Slip

You say the trip was cancelled?

We need to know that. Drop an email to the office letting us know.

No Huntington banks in your area? Contact the office for advice

The deposit ticket needs to contain a breakdown of the money collected, this is done under 'COP ACCOUNTS'.

The IRS column ***(3 digit # on new forms)*** tells the treasurer what the money is for (400 for general trip and non-member fees, 410 for equipment rental, 420 for any sales, 460 for donations). You must collect tax on any in-state sales or rentalsat the rate of the jurisdiction is which the item is delivered. The current rate for most of Franklin County is 6.75%. Include the tax with the sale price in 420. The bookkeeping system will back it out. The Bookkeeper will need a list that includes the amount collected for the rent or sale, and the persons name and full address.

The COP column ***(2 digit # on new forms)*** refers to the activity (i.e. 55 for backpacking, 41 for boating, 10 for bicycling, 50 for hiking etc.) A breakdown of Account Numbers is included in this manual.

Special Event?

There's more! As you accept participants, keep a list that includes each person's name, address, contact information, membership status and how much they paid. Assign each person a registration number. On the deposit slip, in the Explanation box, write the Event name and the registration numbers of the people whose checks are included in the deposit. *For Example:* Backpack School #11-17, 21 and 23. This allows each deposit to be tied back to a specific participant - good accounting practice! After the event, mail a complete roster with totals to the COP office. The auditor will be looking for it.

Actually, there is a lot more to running an Event. Please see Appendix 12: Information for Event Leaders.

Pay the bills

If you are leading a special event, you will need to deal with Payorders. A payorder must be filed in order to be reimbursed or to have checks cut for your vendors. The account numbers run much the same as the deposit ticket. First comes the 3 digit # on new forms (IRS number on old forms) which tells the treasurer what category the money is coming from, i.e. 890-trip supplies, including food, 850- printing, or 670 facility rent etc.) and then the 2 digit# on new forms (COP number on old forms), indicating which activity budget the money is coming from.

The payorder must have receipts attached, or mileage info. filled in. If it is for a cash advance, it needs to have the payees social security number on it.

The pay order must be completely filled in, signed by the activity

urls for COP forms

The following forms/documents are available online at the COP website.

Legal size release (8.5 x 14, preferred)- http://outdoor-pursuits.org/downloads/forms/release2.pdf

Letter size release - http://www.outdoor-pursuits.org/downloads/forms/release.pdf

Pay order form - http://www.outdoor-pursuits.org/uploadeddocs/file/Pay Order form.pdf

Chart of Accounts (numbers for pay orders/deposit slips)- http://www.outdoor-pursuits.org/uploadeddocs/file/18 Chart of Accounts 20090422.pdf

Incident Report Form - http://www.outdoor-pursuits.org/downloads/forms/incident.pdf

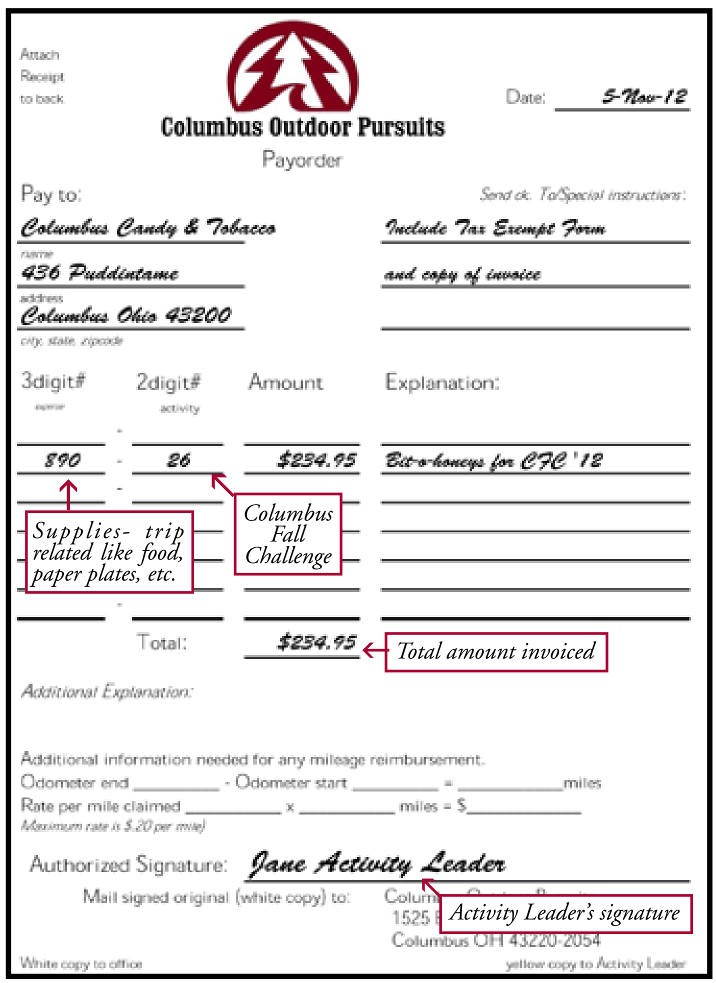
Incident Follow Up Form - http://www.outdoor-pursuits.org/uploadeddocs/file/Incident Follow Up Form 20090428.pdf

Trip Report Form - http://www.outdoor-pursuits.org/uploadeddocs/file/Trip Report form 20090428.pdf

Info for Event leaders - http://www.outdoor-pursuits.org/uploadeddocs/file/ 20090528.pdf

In a jam and don't have this list available? At the home page, click on About COP on the left, and then click on Leadership. Links are at the bottom of the page.

Membership Brochure – scroll down to bottom of home page and click where indicated



Sample Pay Order

leader and mailed to the office. These are due 7 days after the last day of the event Also send receipts and a pay order accounting for any cash advances you had to, yes, your Activity Leader. This too is due 7 days after the last day of the event. The Activity Leader will check it over, authorize payment and mail it to the treasurer at the office.

The Bookkeeper and Treasurer are normally in once a week, but sometimes they are sick or out of town, therefore you need to send your pay order at least a week before you need the actual check.

Send in the release within 7 days.

Turn in the Liability Release and the pink copy of any deposit slips to the office within 7 days after the trip. The Risk Management Committee checks it monthly. Mark it "Attention Office Manager" if there is anything unusual / time sensitive included

Continue to Follow up on any incidents.

If your trip was cancelled, we need to know that. Drop an email to the COP Office with the trip name, date, leader and why it was cancelled. The Office Manager will print a hard copy and place it in the incoming releases file.

Call the person(s) involved to check on how they are doing and how we can help. Document your call. Keep the Risk Manager up to date on the situation. Send copies of documentation in a timely manner.

What happens to all the releases?

the process is:

1, release arrives in the COP Office
   a. if it is a special event, it goes into the data entry pile and an email goes to the Risk manager telling her it is here and where
   b, Normal trips go to the Incoming Releases file.

2, Risk Manager or volunteer comes in and does the data entry into the release tracking file, then files the release to be held for 2 years.

The Release tracking file is used for many things including trip numbers, participant numbers, leader names for things like the insurance policy renewal, annual report, volunteer recognition.

Incident reports are used to track trends and try to reduce incidents, and also to report incidents to our insurance company.

Write a story for the newsletter

Send it to the newsletter editor. *(optional)*

How to submit Photos to newsletter

Digital files can be sent to editor@outdoor-pursuits.org. Hi-resolution is preferred. The Editor needs a caption to go with each picture - some information about what it going on, persons (if known), trip and photographers name.

Prints/slides and their captions can be mailed to:

Editor
Columbus Outdoor Pursuits
1525 Bethel Rd, Ste 100
Columbus OH 43220

Please facilitate their return by putting your name on them.

Section 5: Where to get all this paperwork?

Your Activity Leader is your primary source of COP paperwork. Some activities have a volunteer who sends it automatically, most don't. If you don't magically receive it, you can call, email or visit your activity leader.

Make your own photocopies. Use the forms in the back of the manual as masters. NO! Do NOT tear out the form! You need it next time!

In a time jam? More and more of our forms are available on the web at www.outdoor- pursuits.org. Unless you keep legal size paper at home, please use this as a last resort. We really do need the information that is requested on the legal size release. We only have the letter size release online as a compromise between getting the information we need and not getting a signed release at all.

Got time? Call or email the office and have it mailed. The phone number is 442-7901, emailing to office@outdoor-pursuits is preferred.

Section 6: Accounting for Cash Advances

Say you received a $500 cash advance to run a raft school. The payorder was written with you as the payee, #140 as the three

Attach Receipt to back

Columbus Outdoor Pursuits
Payorder

Date: *1-Jun-12*

Pay to: *Cash Advance Accounting*
name
address
city, state, zipcode

Send ck. To/Special instructions: *Gerckens, Rafting 101 class'12*

3digit# expense	2digit# activity	Amount	Explanation
680	41	$225.00	Lodging
760	41	$75.00	mileage
890	41	$150.00	Trip supplies
		$350.00	total
		-$500.00	Cash Advance
	Total:	-$150.00	Deposited to bank, copy of deposit slip attached

Note that even though you have themath below (required by the IRS) you need to include the mileage up here too.

Additional Explanation:

Additional information needed for any mileage reimbursement.
Odometer end *161902.80* - Odometer start *161527.8* = *375* miles
Rate per mile claimed *$0.20* x *375* miles = $ *75.00*
Maximum rate is $.20 per mile)

Authorized Signature: *John Activity Leader*

Mail signed original (white copy) to: Columbus Outdoor Pursuits
1525 Bethel Rd Ste 100
Columbus OH 43220-2054

White copy to office — yellow copy to Activity Leader

Sample Accounting for Cash Advance not all the money was spent

Tip: Double check your math. The bookkeeper will write the check to match the math, not the total you put at the bottom of the Pay Order.

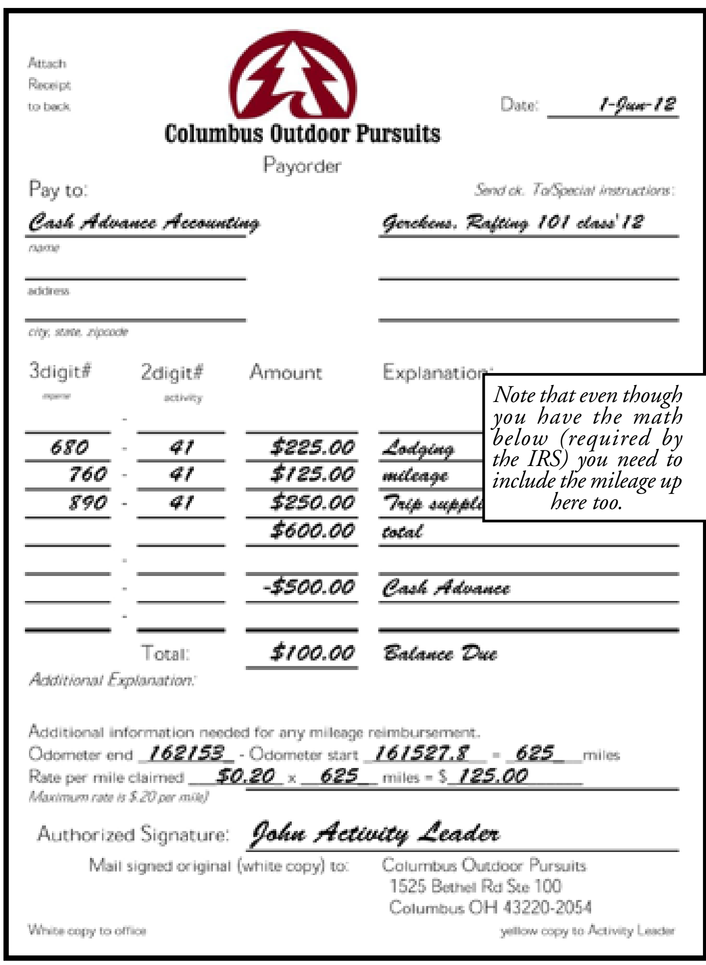
digit (IRS) number and 55 as the 2 digit (COP) number, $100 was the amount.

Then, you went out, spent money and made the school happen. You now need to provide an accounting for the cash advance, along with the receipts. So, you grab another payorder. This time you list "Cash Advance Accounting" as the payee, who and what the advance was for in the special instructions, and you attach the receipts.

Use the 3digit (IRS) and 2digit (COP) numbers as you would on any other payorder. (see sample, page 30) Write in a total amount spent, <then the total amount advance, bracketed>.

If the expenses exceeded the advance: Under the Total: on the form, write the amount you are owed, followed by "Balance Due"

If the advance exceeded the expenses: Under the Total: on the form write the <amount left over bracketed >. Add a note that it was deposited to bank, copy of deposit slip attached. Attach a copy of the deposit slip. If you banked in person, you can attach the receipted yellow copy. If you used the night deposit,



Attach Receipt to back

Columbus Outdoor Pursuits

Payorder

Date: 1-Jun-12

Pay to: Cash Advance Accounting (name)

address

city, state, zipcode

Send ck. To/Special instructions: Gerckens, Rafting 101 class'12

3digit# (expense)	2digit# (activity)	Amount	Explanation
680	41	$225.00	Lodging
760	41	$125.00	mileage
890	41	$250.00	Trip suppl...
		$600.00	total
		-$500.00	Cash Advance
Total:		$100.00	Balance Due

Additional Explanation:

Additional information needed for any mileage reimbursement.
Odometer end 162153 - Odometer start 161527.8 = 625 miles
Rate per mile claimed $0.20 x 625 miles = $ 125.00
Maximum rate is $.20 per mile)

Authorized Signature: John Activity Leader

Mail signed original (white copy) to: Columbus Outdoor Pursuits 1525 Bethel Rd Ste 100 Columbus OH 43220-2054

White copy to office

yellow copy to Activity Leader

Note that even though you have the math below (required by the IRS) you need to include the mileage up here too.

Sample Accounting for Cash Advance - advance did not cover all the expenses

attach the gold copy.

You do want to be sure to account for your cash advance so you don't show up as owing us money on December 31st and therefore receive a 1099 from us.

Section 7: Account Number Definitions

Income account definitions

400 Fees – Trip receipts except fees received to be passed through directly to a third party with no money staying with COP. Yough Stop fees go here too. See 430, Services Passed Through

401 Fees – trip fees for sub-tours (options on big events) like the GOBA canoe trips, bus trips, TOSRV dinner, etc. that COP is keeping a bit to cover processing costs.

410 Rental Fees – Rental of backpacks, canoes and other COP equipment. total, including sales tax,. You must charge sales tax. COP is tax exempt, individual members & public are not. The Bookkeeping system will back out the sales tax, so the amount that shows on monthly finance reports will be less than deposited.

411 Refunds - Refunds made by COP (counted as negative income rather than an expense.)

420 Sales – Sales - Sales of merchandise such as T-shirts, maps, etc. total, including sales tax, system will back out tax. COP is tax exempt, individual members & public are not. The Bookkeeping system will back out the sales tax, so the amount that shows on your monthly finance reports will be less than deposited. The offsetting expense to this income account is 600 Cost of Goods Sold. Note: if selling a capitalized asset, like a boat, contact office for details of information Treasurer will need concerning the sale. If the sale is non-taxable, ie to a tax exempt organization, or being delivered out-of-state, you may use #425, but you do need to include why it is tax exempt, and, if in-state, obtain a tax exemption certificate from the organization. Note that even if the participant lives out of state, if they pick up their shirt at the event, the item is taxable.

430 Services Passed Through – fees received to be passed through directly to a third party, COP doesn't keep any of the $$. Example: Side trips on GOBA or TOSRV dinner or dorm rooms.

440 Postage Receipts - postage and shipping received for merchandise sales, lost & found etc.

450 Sponsorships –Donations from Corporations or businesses for an event or promotion.

460 Donations – Donations from an individual to COP.

470 Memberships – COP Membership Dues received, all go to Activity 90, Memberships

480 Interest –bank & investment interest.

490 Advertising - Advertising revenue from the newsletter, website, ads in programs, etc.

500 Misc. -Any income that does not fit in any of the above categories. Use of this number is highly discouraged. An acceptable use is depositing rebates.

501 Royalty payments – tshirt vendor

502- Royalty payments – jersey vendor.

Expense Account Definitions

600 Cost of Goods Sold - Items that were purchased or made for resale. Cost of items that are resold only. Examples - YES to items sold on rides such as T-shirts, bike equipment, and jackets. This includes costs such as design work on those T-shirts; printing costs of maps, purchases of books. NO to patches, t-shirts, gifts, and other items given to riders or volunteers as part of their registration.

610 Advertising - Expense of ads placed by COP. Includes: Ads placed in Bike Midwest, GOBA and TOSRV ads in Biking Magazine, Adventure Cycling, etc.

620 Depreciation - Computation by treasurer of depreciation of assets purchased.

630 Donations - Expense of donations made by COP. Examples: Contributions to bike trails by Bicycle Development Fund, contributions to amateur radio clubs, scout troops, etc.

640 Equipment Purchases - Purchased assets. Examples: Computer for the office, canoes, backpacks, etc. Assets exceeding a certain $$ amount are capitalized and depreciated. Treasurer needs details for capitalized expenses. Contact office for information.

660 Equipment Repair and Rental - Examples: Office equipment such as the postage meter. On events: truck rentals, port-a-john rentals. Materials purchased to repair rafts.

670 Facilities Expense - Office rent, temporary storage expense, Event building rentals, Event campground rental, Yough Permits.

680 Travel- Food and Lodging - Only for office related or leaders or volunteers. NOT for trip participants. This is about going to meetings rather than COP trips.

690 Insurance - Liability - Overall insurance for liability paid for the organization, this is based on the number of members and our total -special event-participant days per year. Special Events are those that allow non-member participation AND charge a fee.

700 Insurance - Excess Medical - based on the number of members and our total Special event- participant days per year. Different rates based on type of outdoor activity. Covers medical expenses not covered by the individuals own health plan, at the discretion of the insurance company.

710 Insurance - Other - Examples: Property, Directors and Officers, Employee Health, etc.

750 Meetings - Registration for conferences, workshops, etc.

760 Mileage - Paid to Event Volunteers and COP staff for usage of their vehicles. Can be a fixed amount per mile traveled (currently 20 cents) or actual cost of the gas for the trip but not both. IRS requires documentation including odometer start and stop reading for mileage claimed, or receipts for gas claimed. This goes on the payorder

Expense Account Definitions continued

780 Misc. - any expense that does not fit any of the other expense categories. Use of this account is highly discouraged.

800 Payroll - Gross payroll, employees only.

810 Payroll Taxes - Employer share of taxes on gross employee payroll.

820 Payroll Benefits - Health insurance, retirement 403(b)

840 Postage and Shipping – Stamps, UPS, FED EX, Courier, etc.

850 Printing and Publications - maps for trips, handouts, books, videos, brochures

860 Professional Fees – Non-employee professional services such as an accountant or lawyer or temporary services. Includes Foley Benefits Group & computer guru. This is NOT for event assistance such as drivers, medical personnel or entertainers. See 910-support.

861 Stipends - Used in the rare event when we pay a volunteers a modest fee for their efforts. Ex: XOBA Director

870 Service fees/interest expense – costs incurred when bills don't get paid on time.

875 Credit Card Service Fees – the percentage the bank takes on charges, fees for each transaction, monthly fees

880 Supplies-Office - Paper, pens, envelopes for packets, tape, etc.

890 Supplies - Trip food, Supplies, etc. - food, patches, arrow paint, leader rewards, etc. Cost is usually covered by charging participants a fee.

910 Support - Drivers, Entertainment - For paid drivers, entertainers, spot labor, janitors, etc.

920 Support - Medical - ambulance service, Red Cross, Buses, etc.

927 Support -Traffic -police hired for traffic control

930 Support- Security - Police, security services, etc.

950 Telephone - Office phones and reimbursements for long distance.

960 Electronic Commerce - Web sites and e-mail

970 Leadership Development - cost of workshops, classes, programs for the purpose of increasing our leader's skills, each activity has an allowance for this. Events, including TOSRV,GOBA & XOBA, do not. They pay for such items out of their own budget. This was created so leaders have access to funds for Leader Development (Risk Management issue) without having to worry a lot about raising funds to cover the costs. As an organization we are saying we have concern for our leaders and participants. It is important to us in both a liability and general sense that training is available to leaders and a benefit to programs and volunteer leaders.

980 Purchase/Disc.-Expense items, Gain/Loss on Sale - Calculated by the treasurer when an asset is sold. Board approval is required before selling an asset above $200.00 value.

140 Cash Advances - Social Security number required on pay order. Receipts and accounting for the cash required.

We plan; God laughs. – *anonymous*

Section 8 Account numbers

Use these as the first 3 numbers of the five digit account number - a.k.a. IRS number

Income

400 Trip fees/non-member fees

401 Sub-tour trip fees (GOBA VP, TOSRV dinner, etc.)

410 Rental fees – total including sales tax, which you must charge. system will back out tax.

411 Refunds

420 Sales -total, including sales tax, system will back out tax (You must charge sales tax on anything sold to people in Ohio)

425 Exempt sales – get an Ohio Certificate of Exemption from Sales tax if they don't have an out-of-state address

430 Services passed through - you will need to note what for, bookkeeper will be able to track

440 Postage Receipts

450 Sponsorships

460 Donations, Contributions,

470 COP Memberships

480 Interest Income

490 Advertising Receipts

500 Misc. Income - theoretically, you will never use this, except for bounced check charges.

501 Royalty payments – tshirt vendor

502- Royalty payments – jersey vendor.

Expense

3 digit (IRS) numbers track categories of incoming and spending for the IRS 990 we are required to file each year. They are also useful for activity budget purposes

600 Cost of Goods Sold

610 Advertising

620 Depreciation

630 Donations

640 Equipment Purchase

660 Equipment Repair/Rent (postage meter too)

670 Facility Expense- meeting room rent, Yock permits

680 Travel, Food & Lodging, like you went to a Non-COP meeting, or event staff rooms. Trip/Tour food goes under 890, Trip/Tour lodging goes under 670

690 Insurance-Liability

700 Insurance-Excess Medical

710 Insurance-Other

720 Interest Expense

730 Membership expenses-join other organizations

750 Non-COP Meetings-Registration fees

760 Mileage Reimbursement and gas-See acct. definitions for info

780 Miscellaneous Expense – tTReasurers use onluy

800 Payroll Expenses – only employees on payroll

810 Payroll Taxes

820 Employee Benefits

840 Postage & Shipping

Expense – 3 digit continued

850 Printing & Publications - maps

860 Professions Fees – computer guru

861 Stipends

870 Service fees/interest expense

875 Credit Card Service Fees

880 Supplies-Office

890 Supplies-Trip related like food, patches, leader rewards, cost is usually covered by charging participants

910 Support-Hired drivers, entertainment, spot labor, janitors, etc.

920 Support-Medical staff

930 Support- Security & Traffic

950 Telephone

960 Electronic Commerce (email, web)

970 Leadership Development– Education, skills – only RM signs for this

980 Purchase Disc. - Expense Items

140 Cash Advances, SS# needed on payorder

Use these as the last 2 numbers of the five digit account number - a.k.a. COP number

Activity

2 digit (COP) numbers indicate which activity raised or spent the money.

10 Bicycling

13 Bike Maps

21 Budget Tours

25 Knox County Bicycle Challenge

26 Columbus Fall Challenge

27 Ohio Double Century

30 GOBA

31 TOSRV

32 XOBA

41 Boating

50 Hiking

55 Backpacking

60 Rock Climbing

65 Caving

70 Winter Activities

80 Risk Management, First Aid, Leader Training

86 Leader Development Fund-for Risk Manager use only

90 Membership

91 Newsletter

92 Publicity

93 Interest, Trust, Treasurer and bounced check charges

94 Executive Board

95 Office

96 Med. Info. Systems/ Ron Eisele Mem Fund

97 Website

99 Grants (Central Ohio Bicycle Route Guide sales go to 420-99)