

Community of Christ

Canada East Mission 2012 Business Manager Responsibilities for Camps, Retreats and Reunions Revised November 2011

Applicability

Erie Beach & McGowan's Lake

For camps, retreats, and reunions held at Erie Beach and McGowan's Lake Campgrounds, a financial report to the CEM office showing revenues & expenses, as well as attendance for each event is required no later than October 5th for inclusion in the CEM Mission Conference Booklet. The detailed procedures listed below do not otherwise apply to these campgrounds.

Ziontario & Noronto

All of the detailed items listed below apply to camps held at Ziontario and Noronto Campgrounds since CEM is responsible for the program elements of camps, retreats and reunions held at these locations

Budget and Advance Funds

By February 1st, a budget will be prepared by the Business Manager in consultation with the Director that reflects reasonable estimated income and expenses. The financial statement of the camp or reunion for the prior year will provide assistance in the preparation of the budget, including the number of attendees budgeted. No advance funds will be provided to cooks or for campground or programming items without an approved budget. An approved budget is required even if no advance funds are requested from CEM.

This proposed budget is then submitted to the CEM Financial Officer for approval by February 1st. A conference telephone call will be arranged involving the Business Manager, the Director, and the CEM Financial Officer. After budget agreement on the teleconference call, an email indicating that the budget has been approved will be sent to the Director and Business Manager of each camp, retreat or reunion as soon as possible by the CEM Financial Officer. **No publicity** for any camp, retreat, or reunion in any written form may be released or posted on any websites until this entire process has been completed.

Any advance funds required in accordance with the approved budget, including food advances, will need to be requested in writing via e-mail or by submitting receipts (if already paid) to the Canada East Office to the attention of the CEM Financial Officer and the Accounting Assistant. All advances to be repaid must be reported to CEM as the first step in finalizing your reports.

Community of Christ

Receipt of Revenue

Business Managers need to record and track all registration fees and bus fees plus applicable HST. For youth camps it is recommended that you note the parents name with the campers name if registration cheques are from a sponsoring individual, company, or other organization if the last names aren't the same.

Business managers need to track all donations from individuals, congregations and companies. See **Donation Tracking Form** in package. Full name and address must accompany these donations so that the CEM office can issue charitable tax receipts. Tax receipts are issued in January/February of the next year.

Community of Christ expense cheques CAN NOT be endorsed and signed back as a donation. A separate cheque (or cash) will have to be given for the donation amount.

Payment of Expenses and Completion of Required Forms

For reimbursing expenses a cash register receipt is required (not credit card or debit card acknowledgement slip). Each person needing expenses to be reimbursed needs to fill out an **Expense Reimbursement Form** and attach the receipts to the completed form. This will assist in receipts not getting lost, show proof of reimbursement and be easier for tracking expenses and HST paid.

Also included in your package are a **Lifeguard Tracking Form** and a **Cook Honorarium Tracking Form**. These are required so we can issue the necessary T4A forms for income tax purposes. You must ensure these are included with your final submission to the CEM office so we can accurately determine the T4A statements that we must send out to those eligible early in the following year.

Please also include in your final reporting to CEM a copy of the Ziontario or Noronto Campground Rental Payment Form showing the number of people attending the event.

Business Managers need to finish all camp financial requirements and complete the **Camp Financial Report** and the accompanying forms and documents within 30 days of the camp closing.

Timely Completion

Send in all cheques payable to **Community of Christ** or cash to the CEM Office before or immediately after the camp or reunion. For all bills unpaid at the end of your camp/reunion, please prepare an Expense Reimbursement Form with receipts attached and mail to CEM with an attached note advising that this amount is still unpaid.

Community of Christ

Follow up on outstanding fees and donations and ensure that they are accounted for. Provide a list of any outstanding bills that need to be paid by the CEM office – facility rental, programming costs, etc.

All registration and health forms are to be sent to the CEM office.

All camp financial paperwork and related forms are to be completed and submitted to the CEM office within 30 days of camp closing. After 30 days if not received, you will receive a follow-up email from the CEM Accounting Assistant and Tim Stanlick of the Camping Commission. After 45 days if not received, you will receive a follow-up email from the CEM Financial Officer. After 60 days if not received, the camp or reunion Director will receive a phone call from the CEM Financial Officer. After 75 days if not received, the Director will receive a phone call from the CEM Mission President.

It is very important that we receive all of our reports on a timely basis so we can keep up with the work volumes on a timely basis and that problems can still be addressed while they are relatively fresh on the minds of those involved and for proper inclusion in the Camps, Reunions and Retreats Report in the CEM Conference Booklet.

HST – CRA Requirements

We need to charge HST on all CEM sponsored camps and reunions. This includes all camps and reunions held at the Zionsville and Noronto campgrounds. The Erie Beach and McGowan's Lake Campgrounds are currently exempt under the HST laws and regulations.

HST of 13% is added to the regular camp fee for youth camps and to all components of the various fees charged at reunions. We need to disclose on all publications that we are charging HST and the amount. In the example of \$100 Registration Fee, \$13 HST, Total \$113, each of the three items needs to be separately disclosed.

HST needs to be kept separate from the programming and registration fees received. The amount of HST received is not available for the camp, retreat or reunion to spend. At the end of the camp or reunion once all expenses are paid all required financial paperwork is submitted to the CEM office. CEM will make the required HST submission to the Canada Revenue Agency.

Electronic Forms

The Accounting Assistant will send a complete package of forms electronically to all camp, retreat and reunion Business Managers and Directors as part of the preparation for discussion amongst Business Managers, Directors, and the CEM Financial Officer.

Melissa Ashwell/Mike Hewitt

SAMPLE PAGE

Community of Christ

Community of Christ

**Youth Camp, Reunion & Retreat
2012 Budget**

**Youth Camp, Reunion & Reunion
2012 Financial Statement**

Camp Name
Location
Dates

Camp Name
Location
Dates

Income:
Early Reg. Fees
Late Reg. Fees

Income:
Early Reg. Fees
Late Reg. Fees

HST received @ 13%
CEM Advance funds
Donation
Total Income

Discounted
HST received @ 13%
CEM Advance funds
Donation
Total Income

Expenses:

Expenses:

Ziontario Fees
Food
Cooks Fee to CEM
Dorm Decorations
Christian Ed
Crafts
Log
Music
Recreation
Evening Activities
Treats/Prizes
Banquet
Office Supplies & Photocopying
Guest Visitor(s)
Theme Materials
Cleaning Supplies
HST payable @ 13% to CEM
CEM advance funds returned to CEM

Ziontario Fees
Food
Cooks Fee to CEM
Dorm Decorations
Christian Ed
Crafts
Log
Music
Recreation
Evening Activities
Treats/Prizes
Banquet
Office Supplies & Photocopying
Guest Visitor(s)
Theme Materials
Cleaning Supplies
HST payable @ 13%
CEM advance funds returned to CEM

Total Expenses

Total Expenses

Kids Camp 2012 Surplus/ Deficit

Kids Camp 2012 Surplus/ Deficit

\$7,995.00
\$1,960.00

\$1,294.15
\$3,000.00
\$400.00
\$14,649.15

\$3,732.00
\$2,361.63
\$800.00
\$240.33
\$46.96
\$641.57
\$198.60
\$91.29
\$126.00
\$93.23
\$126.66
\$118.83
\$544.84
\$400.00
\$414.33
\$39.49
\$1,294.15
\$3,000.00

\$14,096.45

\$225.00
\$379.24

SAMPLE FORM

<p style="font-size: 24pt; font-weight: bold;">Community of Christ</p> <p style="font-size: 18pt; font-weight: bold;">Youth Camp, Reunion & Retreat Budget Year 2</p>	<p style="font-size: 24pt; font-weight: bold;">Community of Christ</p> <p style="font-size: 18pt; font-weight: bold;">Youth Camp, Reunion & Reunion Financial Statement</p>
<p>Income:</p> <p>Early Reg. Fees _____</p> <p>Late Reg. Fees _____</p> <p>HST received @ 13% _____</p> <p>CEM Advance funds _____</p> <p>Donation _____</p> <p>Total Income \$0.00</p>	<p>Expenses:</p> <p>Ziontario Fees _____</p> <p>Food _____</p> <p>Cooks Fee to CEM _____</p> <p>Dorm Decorations _____</p> <p>Christian Ed _____</p> <p>Crafts _____</p> <p>Log _____</p> <p>Music _____</p> <p>Recreation _____</p> <p>Evening Activities _____</p> <p>Treats/Prizes _____</p> <p>Banquet _____</p> <p>Office Supplies & Photocopying _____</p> <p>Guest Visitor(s) _____</p> <p>Theme Materials _____</p> <p>Cleaning Supplies _____</p> <p>HST payable @ 13% to CEM _____</p> <p>CEM advance funds returned to CEM _____</p> <p>Total Expenses \$0.00</p>
Surplus/ Deficit	Surplus/ Deficit
\$0.00	\$0.00

Community of Christ

Canada East Mission
 Youth Camp, Reunion & Retreat
Expense Reimbursement Form

Camp	
Name	
Street:	
City:	
Province:	Postal Code
Telephone	

Date	Particulars	Receipt total	HST Amount
		-	-
Totals		\$ -	\$ -

Signature:		Cash	Cheque #
Date:			

NOTE: All expenses must have the cash register receipt
 Please fill out the form in full
 Please hand into the Business manager

Community of Christ

Canada East Mission
Youth Camp and Retreat
Donation Tracking form

Camp Name _____

Name		
Address		
City		
Province		Postal Code
Telephone		
Amount	Cash	Cheque

Name		
Address		
City		
Province		Postal Code
Telephone		
Amount	Cash	Cheque

Name		
Address		
City		
Province		Postal Code
Telephone		
Amount	Cash	Cheque

Name		
Address		
City		
Province		Postal Code
Telephone		
Amount	Cash	Cheque

Name		
Address		
City		
Province		Postal Code
Telephone		
Amount	Cash	Cheque

A Charitable Donation receipt will be issued from the CEM office and be mailed directly to the person who made the donation. Receipts will be mail out Febrary the following year.

All information on this form will be kept confidential.

Community of Christ

Canada East Mission
Youth Camp, Reunion & Retreat
Lifeguard Tracking Form

Camp Name _____

Name	
Address	
City	
Province	
Postal Code	
SIN number	
telephone number	
Stipend amount	

Name	
Address	
City	
Province	
Postal Code	
SIN number	
telephone number	
stipend amount	

Name	
Address	
City	
Province	
Postal Code	
SIN number	
telephone	
stipend amount	

Name	
Address	
City	
Province	
Postal Code	
SIN number	
telephone number	
stipend amount	

A T4A will be issued in February of the following year for everyone receiving \$500.00 or more during the year.

Community of Christ Canada East Mission office will keep all information confidential in accordance to the Ontario Privacy Laws

Community of Christ

Canada East Mission
Youth Camp, Reunion & Retreat
Cook Stipend Tracking Form

Camp Name _____

Name	
Address	
City	
Province	
Postal Code	
SIN number	
telephone number	
Stipend amount	

Name	
Address	
City	
Province	
Postal Code	
SIN number	
telephone number	
stipend amount	

Name	
Address	
City	
Province	
Postal Code	
SIN number	
telephone	
stipend amount	

Name	
Address	
City	
Province	
Postal Code	
SIN number	
telephone number	
stipend amount	

A T4A will be issued in February of the following year for everyone receiving \$500.00 or more during the year.

Community of Christ Canada East Mission office will keep all information confidential in accordance to the Ontario Privacy Laws