

PART I - RULES AND REGULATIONS OF THE BOARD OF EDUCATION FOR THE CONDUCT, OPERATION, AND MAINTENANCE OF EXTRACLASSROOM ACTIVITIES

1. Purpose

Student extraclassroom activities may only be formed for educational and school service purposes.

2. Organizational Procedures

Students desiring to form an extraclassroom activity shall petition their principal in writing. The petition shall state the purpose of and describe the activities of the proposed extraclassroom activity, and shall be signed by at least seven students before it is presented to the principal for action. If the purpose of the proposed extraclassroom activity falls within the scope of educational or school service purposes and if the necessary space and equipment are available, the principal, in conjunction with the petitioning students, shall seek a suitable advisor. When these procedures have been accomplished, the building principal shall recommend in writing to the Superintendent, or designee, that the extraclassroom activity be approved by the Board of Education.

The extraclassroom activity shall operate for one school year on a pilot basis after an advisor is secured. At the end of the year, the advisor will complete the Annual Evaluation Sheet (5210-E.1) and submit it to the building principal for review. After this review, the Extra-Curricular Committee (comprised of the Superintendent/designee, the Teachers' Association President, and several teacher representatives) will review the extraclassroom activity for the year and assign it a compensation level on the scale as outlined in the teachers' bargaining agreement. Compensation for the advisorship will begin the next school year.

3. Approved Extraclassroom Activities

All extraclassroom activities shall be approved by the Board of Education. The principal shall maintain an up-to-date register of all extraclassroom activities that are approved or discontinued.

4. Faculty Advisor

Each extraclassroom activity shall have a faculty advisor appointed by the building principal. The faculty advisor shall attend all meetings of the extraclassroom activity. Remuneration is according to the schedule appearing in the contract between the teachers' collective bargaining unit and the Board of Education.

5. Officers (elected by the students of each extraclassroom activity)

If an activity meets the criteria established in Section 172.1 of the Commissioner of Education Regulations as an extraclassroom activity with funds,\* it shall have, at a minimum, a president and treasurer. Extraclassroom activities have the option of having a vice-president and secretary.

There shall be minutes of all meetings that include the date and time.

The activity treasurer, along with the advisor, shall safeguard all funds by following accepted standards outlined in the State Department publication "The Safeguarding, Accounting, and Auditing of Extraclassroom Activity Funds."

\* **Section 172.1 (Activity Funds)** An organization within a school district whose activities are conducted by students and whose financial support is raised other than by taxation or through charges of the board of education shall be known as an extraclassroom activity and the moneys received by it as extraclassroom activity funds.

6. Meetings

All meetings shall be held on school property unless consent to meet elsewhere has been given by the principal.

7. Evaluation

The principal shall evaluate each extraclassroom activity yearly, based upon:

- (a) the purpose of the organization
- (b) the minutes
- (c) regularity of meetings
- (d) student involvement

8. Disbanding a Previously Established Student Organization

The Board, upon the recommendation of the Superintendent, has the authority to disband a previously established club upon consideration of multiple criteria, such as membership numbers, level of student participation and level of club activity.

PART II - RULES AND REGULATIONS OF THE BOARD OF EDUCATION FOR THE SAFEGUARDING, ACCOUNTING, AND AUDITING OF EXTRAClassroom Activity Funds

1. Appointment of Officers

The Board of Education shall appoint, on the recommendation of the Superintendent, members of the regular faculty or clerical staff to fill the position of central treasurer.

Each extraclassroom activity shall elect a president and an activity treasurer (students).

## 2. Functions and Duties of Officers

### A. Central Treasurer (appointed by the Board of Education)

It shall be the duty of the central treasurer to have custody of all funds. All disbursements of funds shall be by means of prenumbered check forms signed by the central treasurer upon receipt of a Payment Order (5210-E.2) signed by the activity treasurer and faculty advisor. The central treasurer shall have no part in the approval of payments but shall disburse funds only on the presentation of a properly signed Payment Order in duplicate providing, of course, that there are sufficient funds available in the account. The completed check will be returned to the student activity treasurer who will send it to the vendor after posting.

The central treasurer shall sign a Deposit Receipt (5210-E.3) for all funds placed in his/her custody, and he/she shall deposit these funds promptly in a bank designated by the Board of Education.

The central treasurer shall keep an account listing the receipts and expenditures of each individual activity and post a register of all the receipts and disbursements of the combined extraclassroom activities on ledger forms prescribed by the Board of Education.

Once each month, the central treasurer shall receive and verify bank statements and prepare reports for presentation to the extraclassroom activity auditor. These reports should show beginning balances, receipts for the month, disbursements for the month, and the ending balances for each extraclassroom activity, as well as a copy of the bank reconciliation.

### B. Extraclassroom Activity Auditor (appointed by the Board of Education)

The extraclassroom activity auditor shall receive, at the end of the third full business week of each month, from the central treasurer, a complete statement of the accounts showing the balance for each activity and the total balance for all accounts. In addition, the extraclassroom activity auditor will audit the ledgers kept by the activity treasurers, on a rotating basis, 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. The extraclassroom activity auditor should also examine various transactions and paperwork to determine if correct procedures are being used and shall certify on the Reconciliation of Cash Balances (5210-E.4) as to the accuracy of the entries posted and the available balances listed.

It shall be the duty of the extraclassroom activity auditor to verify the accuracy of the reports prepared by the central treasurer and to certify these reports to the Assistant Superintendent for Administration. In the event that the ledgers of the activity treasurer do not agree with the ledger kept by the central treasurer, the extraclassroom

B. Extraclassroom Activity Auditor (continued)

activity auditor shall base his/her investigation on the supporting evidence kept by the activity treasurer and the central treasurer in the form of audited receipt statements, signed deposits slips, original audited bills, signed payment orders, canceled checks, and bank statements.

The entries in the central treasurer's books and activity treasurer's ledgers are in the final analysis based on forms, bearing not only the signature of the activity treasurer but also the counter signature of the faculty advisor.

At the end of the school year, it shall be the duty of the extraclassroom activity auditor to assemble the monthly reports and prepare a composite report listing the financial condition of each activity for the full school year for the guidance of the Superintendent and the Board of Education.

C. Principal

It shall be the duty of this officer to monitor the financial planning of all projects of the various extraclassroom activities in his/her building, to consult with the faculty advisors, and to appoint a faculty advisor for each activity in his/her building on a year-to-year basis. The principal shall investigate all problems and disputes concerning the student organizations under his/her jurisdiction and shall effect action that will enable these problems and disputes to be resolved.

D. Faculty Advisor

It shall be the duty of these officers to guide and advise the student officers in planning extraclassroom activities and the planning of financial budgets. The advisors shall assist the activity treasurer in the preparation of statements of income. He/she shall sign the statements as acknowledgment of verification of the income. These statements will be attached to Deposit Receipts. The advisor shall guide the student treasurer in posting the activity account ledger and on a monthly basis shall check the balancing of the activity treasurer's accounts and the completeness of the supporting evidence. The faculty advisor will consult with the district business office to determine which of the activities of his/her organization are subject to sales tax.

E. Activity Treasurer (elected by the students of each extraclassroom activity)

The activity treasurer shall receive all moneys raised by the activity and shall immediately deposit such funds with the central treasurer. Duplicate Deposit Receipts (5210-E.3) shall be made out and signed by both the advisor and activity treasurer. One of these is to be retained by the central treasurer, and one, after being signed by the central treasurer, is to be returned to the activity treasurer together with a central treasurer's receipt.

The activity treasurer shall pay all bills by issuing Payment Orders. These payment orders must be signed by the activity treasurer and the faculty advisor. This form is to be made in duplicate and is an order on the central treasurer to issue a check for payment of the invoice which shall be attached to the payment order. The central treasurer will keep one copy of the payment order and return the other copy together with the completed check. The activity treasurer will then send the check to the vendor involved after posting.

The activity treasurer, along with the faculty advisor, shall keep a ledger showing all receipts and expenditures and indicating a running balance which shall be on a form prescribed by the Board of Education. All supporting data will be filed chronologically, as evidence for the entries made in the ledger.

F. Internal Auditor (appointed by the Board of Education)

The internal auditor, on a periodic basis will evaluate the procedures outlined in this policy to ensure they are being followed.

G. Independent External Auditor (appointed by the Board of Education)

The independent external auditor is required to include the extraclassroom activity fund as a part of the annual audit of all district finances. This audit should include a statement of receipts, disbursements, and balances for each activity, together with a reconciliation of cash.

3. Procedure for Inactive Activity Accounts

Prior to the termination of an extraclassroom activity, all funds remaining in the treasury must be disposed of in one of the following ways:

- A. Expended by vote of the members of the extraclassroom activity controlling these funds as provided for in the bylaws.
- B. Transferred to another extraclassroom activity following the standard withdrawal procedure, using the Interactivity Transfer form (5210-E.5).

3. Procedure for Inactive Activity Accounts (continued)
  - C. Transferred to the school district for a specific and designated purpose. When the members of the extraclassroom activity vote to dispose of funds in this manner, the following procedure will be applied:
    1. The funds shall be turned over to student government, along with a signed statement (Interactivity Transfer form) from the extraclassroom activity authorizing the school district to use the funds in a specific manner as agreed upon by the members of the extraclassroom activity.
    2. The funds shall be held in the trust & agency fund until the proper expenditures have been made. Any balance remaining after these expenditures will be dispersed by student government as determined by the members.
  - D. After two years of inactivity, the remaining funds shall be turned over to student government and dispersed as determined by its members.

Date of Board Approval: February 9, 2016  
Johnson City Central School District, Johnson City, New York