

EXTRACLASROOM ACTIVITY FUND POLICY

Extraclassroom Activities

Extraclassroom activities are activities undertaken by student organizations or classrooms grade 6 - 12, for the purposes recognized by the Board of Education. Extraclassroom activities consist of a number of student members with a staff advisor(s). The activities of the student organization or classroom must be conducted by students and supported by funds other than funds raised through the school district. It is the intent of this policy that the extraclassroom activities fund be established and operated in general conformance with guidelines set forth by the State Education Department in "Finance Pamphlet #2," the Safeguarding, accounting and auditing of Extraclassroom Activity Funds.

Approval of Extraclassroom Activities

No extraclassroom activities shall be undertaken unless and until approved by the Board of Education. Additionally, individual fundraising activities shall be in compliance with our Fund Raising policy and procedures# 7450.

The Superintendent, annually, shall review the student organizations and classroom activities for compliance with this policy and recommend necessary action regarding recognition of the organization or activity by the Board at its Organizational meeting in July and, as necessary, throughout the school year.

Extraclassroom Activity Fund

The extraclassroom activity fund shall be established and shall be utilized for the maintenance, accounting and safekeeping of all funds generated through extraclassroom activities. The Board shall appoint a central treasurer of the extraclassroom activity fund.

The Board of Education hereby establishes the following rules for the extraclassroom activity fund:

- A. Record of receipts and expenditures shall be maintained, and shall be audited by the district treasurer or independent internal auditor. Reports shall be made at least quarterly to the Board.
- B. Any fundraising activity conducted by a student organization must have received prior approval in accordance with the Board's Fundraising Policy # 7450.

- C. Moneys received from any source by a student organization shall be in the custody of the staff advisor, who will promptly deposit such funds with the extraclassroom activity fund treasurer.
- D. Whenever a purchase is made for which a check must be issued by the extraclassroom activities fund treasurer from the extraclassroom activity fund, the staff advisor must supply an invoice or receipt to the extraclassroom activities fund treasurer. Before a check is issued, the staff advisor must sign a payment order form and include the reason for the purchase. All claims will be audited by the district treasurer or independent internal auditor.
- E. An independent audit of all extraclassroom activity fund accounts shall be made annually.
- F. Funds of a defunct student organization or activity shall be allocated to one or more of the general student organizations. A student organization or activity will be declared defunct when it is inactive for a period of one school year.

Administration of the Policy

The Superintendent shall establish regulations to aid in the administration of this policy.

EXTRACLASSROOM ACTIVITY FUND REGULATIONS

I. Creating an Extraclassroom Activity

- A. Extraclassroom activities are those undertaken by an organization or classroom in accordance with the Extraclassroom Activity Fund Policy. Extraclassroom activities must be approved prior to establishment and annually thereafter.
- B. Staff members proposing to organize or continue an extraclassroom activity must complete a "Request to Establish or Continue an Extraclassroom Activity Fund" form, attached to these regulations. The completed form is then submitted to the Assistant Superintendent for Instruction and Curriculum for consideration prior to transmittal of the request to the Superintendent for consideration by the Board. Upon approval by the Board, the staff advisor must contact the extraclassroom activity fund treasurer to open an extraclassroom account.
- C. When feasible, student officers should be established and the activity Treasurer should learn how to prepare deposits and payment requests. Names of officers must be provided to the extraclassroom activities fund treasurer.

II. Extraclassroom Activity Fund Accounts

- A. Cash Receipts - All money obtained from extraclassroom activities shall be deposited promptly into the appropriate extraclassroom account. All money received shall be accounted for by pre-numbered, issued cash receipts. All cash and checks received for or on behalf of an extraclassroom activity must be either deposited the day of receipt or kept in a secure, locked location until it can be promptly deposited in accordance with these regulations.
- B. Deposits – Deposits into an extraclassroom activity fund account must be accompanied by a Deposit Summary that itemizes receipts to be deposited. The extraclassroom activities fund treasurer shall verify the deposit information prior to deposit.

- C. Payments - Purchases, expenditures or other obligations may only be incurred on behalf of an extraclassroom activity when directly related to such activity. All bills or obligations incurred by the extraclassroom activity must be paid by checks issued through the extraclassroom activity fund treasurer upon receipt of a Payment Authorization Request Form. No payments shall be made by cash. Except in unusual circumstances approved by the extraclassroom activities fund treasurer in advance, invoices or receipts must accompany the payment authorization request.
- D. Field Trips – Anticipated expenditures from an extraclassroom activity fund account for purposes of an approved field trip may be estimated in advance, upon consultation with and approval by the extraclassroom activity fund treasurer. Requests for advances from an extraclassroom activity fund account for such purposes must be made to the extraclassroom activity fund treasurer in advance of the field trip and must include the date(s) and purposes of the trip, a copy of the appropriate field trip approval, and a justification of the amount of the advance sought from the account.
- E. Tracking Accounts Activities – Within ninety (90) days of the end of each fiscal year (June 30), and any other time upon request, the extraclassroom activity fund treasurer shall receive from each extraclassroom activity a summary record of the extraclassroom activities for the fiscal year. The extraclassroom activities fund treasurer shall provide each staff advisor with an appropriate form for this use.

III. Extraclassroom Activities Fund Treasurer

- A. The extraclassroom activities fund treasurer shall provide each approved extraclassroom activities fund with assistance in accounting and managing their accounts.
- B. The extraclassroom activities fund treasurer shall provide monthly reports of the extraclassroom activities fund to the treasurer.
- C. The extraclassroom activities fund treasurer shall bring any and all issues relating to accounting for such funds to the treasurer for resolution.
- D. The extraclassroom activities fund treasurer shall develop, in cooperation with the treasurer, such forms as necessary or desirable to carry out these regulations.

REQUEST TO ESTABLISH OR CONTINUE AN EXTRACLASSROOM ACTIVITY FUND

Extraclassroom Activities are governed by the Extraclassroom Activity Fund Policy and administrative regulations. An Activity must be approved annually by the Assistant Superintendent for Instruction and Curriculum, the Superintendent and the Board of Education.

School Year _____

Name of Extraclassroom Activity:

Check one: This is a new Extraclassroom Activity
 This is an existing Extraclassroom Activity

Staff Advisor(s): _____

Student Officers (i.e. President, Vice-President, Secretary, Treasurer, if any):

Purposes of the Extraclassroom Activity:

Describe the source of funding , including fundraising activities, that are anticipated to support the Extraclassroom Activity and its Purposes (NOTE: **All fundraising activities, whether identified here or planned at a later time, must be approved in advance pursuant to the Board of Education's Fundraising Policy**):

REGULATIONS

2008

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Approved By:

Assistant Superintendent for Instruction and Curriculum

Date

Approved By:

Superintendent

Date

Received Board Approval on _____
Date

Board Clerk

Date