

## **EXTRACLASSROOM ACTIVITY FUND POLICY**

### **I. Extraclassroom Activities**

Extraclassroom activities are activities undertaken by student organizations or classrooms within the BOCES, 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 contract billing or other charges of the Board of Cooperative Educational Services. It is the intent of this policy that the extraclassroom activities fund be established and operated in general conformance with guidelines relating to the safeguarding, accounting and auditing of extraclassroom activity funds set forth by the State Education Department in "Finance Pamphlet #2," as revised.

### **II. Approval of Extraclassroom Activities**

No extraclassroom activities shall be undertaken unless and until approved by the Board. Additionally, individual fundraising activities shall be governed by the Fundraising Activities Policy.

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

### **III. 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 treasurer.

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

- A. 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 Activities Policy.

- 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 Questar III general student organizations. A student organization or activity will be declared defunct when it is inactive for a period of one school year.

#### IV. Administration of the Policy

The District 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 within Questar III in accordance with the Extraclassroom Activity Fund Policy and in accordance to the Regulations of the Commissioner of Education (8 NYCRR Part 172) as presented in NYSED's handbook titled "The Safeguarding, Accounting and Auditing of Extraclassroom Activity Funds". The following is the link to NYSED's handbook:

<http://www.p12.nysed.gov/mgtserv/accounting/docs/ExtraclassroomActivitiesJanuary2015.pdf>

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 Deputy Superintendent for Instruction and Curriculum for consideration prior to transmittal of the request to the District Superintendent for consideration by the Board. Upon approval by the Board, the faculty advisor must contact the extraclassroom activity fund treasurer to open an extraclassroom account.
- C. When feasible, student officers should be established and the student 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, Questar III 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 activity 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 activity 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 activity fund treasurer shall provide each faculty advisor with an appropriate form for this use.

### III. Extraclassroom Activity Officers' Roles and Responsibilities

- A. The following officers are appointed annually by the Board in order to ensure that essential safeguards are established to protect and maintain the extraclassroom activity fund: extraclassroom activity fund treasurer, faculty auditor and chief faculty counselors.
- B. The faculty advisors shall be appointed by a chief faculty counselor.
- C. A student activity treasurer shall be elected for each extra classroom activity club, by its members.
- D. Faculty advisors must attend annual training.

Extraclassroom Activity Fund Treasurer

- A. The extraclassroom activity fund treasurer shall have custody of all funds. This shall include the deposit and disbursement of funds based upon sufficient documentation provided by the student activity treasurers and faculty advisors.
- B. The extraclassroom activity fund treasurer shall provide each approved extraclassroom activities fund with assistance in accounting and managing their accounts.
- C. The extraclassroom activity fund treasurer shall provide monthly reports of the extraclassroom activities fund to the faculty advisors, faculty auditor and chief faculty counselors. This shall include monthly bank reconciliations of total cash balances and individual club account balances.
- D. The extraclassroom activity fund treasurer shall bring any and all issues relating to accounting for such funds to the faculty advisor and/or chief faculty counselors for resolution.
- E. The extraclassroom activity fund treasurer shall develop such forms as necessary or desirable to carry out these regulations.

Faculty Advisor

- A. The faculty advisor shall guide and assist the student activity treasurer in planning extraclassroom activities and financial budgets. This may include guiding and assisting the student activity treasurer with the preparation of deposit slips, profit and loss statements and inventory controls and maintenance of the account ledger.
- B. The faculty advisor shall review and sign deposit slips prior to submission to the extraclassroom activity fund treasurer.
- C. The faculty advisor shall supervise disbursements by verifying that there are sufficient funds in the account prior to approving each disbursement. He/she shall review and approve payment order slips prior to submission to the extraclassroom activity fund treasurer.
- D. The faculty advisor shall determine which activities of his/her club are subject to sales tax and oversee that it is properly recorded and documented.

Student Activity Treasurer

- A. The student activity treasurer shall receive all funds raised by his/her club and shall prepare and sign duplicate deposits with the assistance of the faculty advisor. One of these deposit slips shall be submitted to the extraclassroom activity fund treasurer.
- B. The student activity treasurer shall prepare and approve payment order slips for payment of invoices which will be submitted to the extraclassroom activity fund treasurer for payment to be made.
- C. The student activity treasurer shall maintain an account ledger that shows all receipts and disbursements, along with a running balance.

Faculty Auditor

- A. Twice a year, the faculty auditor will analyze club records to ensure that the balances on the account ledger match the balances on the extra classroom activity treasurer's report. The faculty auditor will also review paperwork and transactions to make sure proper procedures and policies are being followed.
- B. He/she shall certify the accuracy of entries posted and balances listed including a listing of the financial condition of each activity annually.

Chief Faculty Counselor

- A. The extra classroom chief counselor shall have general supervision of the extra classroom funds.
- B. The chief faculty counselors shall appoint the faculty advisors.
- C. The chief faculty counselors shall be responsible for the financial planning (fundraising efforts) of the extra classroom activities in their building.
- D. The chief faculty counselors shall investigate any problems or disputes concerning the extra classroom activity funds and shall be responsible for the resolution.

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 Deputy Superintendent, the District 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**):

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

Approved By:

\_\_\_\_\_

Deputy Superintendent

\_\_\_\_\_

Date

Approved By:

\_\_\_\_\_

District Superintendent

\_\_\_\_\_

Date

Received Board Approval on \_\_\_\_\_

Date

\_\_\_\_\_

Board Clerk

\_\_\_\_\_

Date