

STUDENT ACTIVITIES FUNDS MANAGEMENT**Safeguarding, Accounting, and Auditing of Extra Classroom Activity Funds**

The Board of Education, upon the recommendation of the Superintendent of Schools, shall appoint members of the professional and clerical staff to fill the following positions:

1. Central Treasurer (in each building where student activity accounts are maintained)
2. Building Faculty Auditor
3. Building Principal
4. District Auditor (from Business Office staff)

It shall be the responsibility of the Assistant Superintendent to develop an administrative regulation giving the specific job descriptions and procedures to be used for all extra classroom activity accounting in the District. These procedures shall be reviewed by the Superintendent on an annual basis and appropriate changes incorporated in the administrative regulation. In addition, such extra classroom activity funds shall be reviewed each year as part of the annual audit conducted by the District's duly appointed independent auditors.

**REGULATIONS FOR THE CONDUCT, OPERATION,
AND MAINTENANCE OF EXTRA-CLASSROOM ACTIVITIES**

Operational

1. Purpose

Student extra-classroom activities may only be formed for educational and school service purposes.

2. Organizational Procedures

Students desiring to form an extra-classroom activity shall petition their Principal in writing. The petition shall state the purpose of and describe the activities of the proposed extra-classroom 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 extra-classroom 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 to the Chief School Officer that the extra-classroom activity be approved by the Board of Education.

3. Approved Extra-Classroom Activities

All extra-classroom activities shall be approved by the Board of Education. The Chief School Officer shall maintain an up-to-date register of all extra-classroom activities that are approved or discontinued.

4. Faculty Advisor

Each extra-classroom activity shall have a faculty advisor appointed by the Building Principal. The faculty advisor shall attend all meetings of the extra-classroom activity.

5. Meetings

All extra-classroom activities shall meet at least once monthly while school is in session. These meetings shall be held on school property. Extra-classroom activities shall not meet outside school property unless they have received the consent of their school Principal.

6. Officers

Each extra-classroom activity shall have a president, vice president, secretary and treasurer. These officers shall be elected annually from among the membership by secret ballot.

7. Constitution

Each extra-classroom activity shall adopt a constitution which shall define the purposes of the organization, duties of its officers, membership prerequisites, rules of procedure, and such other matters as are deemed necessary. This constitution shall incorporate any rules and regulations of the Board of Education which are applicable; and if the school has a general student organization, any rules of the latter which are applicable. The constitution of each extra-classroom activity shall be approved by the faculty advisor and the Building Principal, and a copy of the constitution shall be on file in the Building Principal's office and with the Board of Education.

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**REGULATIONS FOR THE SAFEGUARDING, ACCOUNTING,
AND AUDITING OF EXTRA-CLASSROOM ACTIVITIES**

Financial

1. Definition

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 extra-classroom activity and the monies received by it as extra-classroom activity funds.

2. Financial Procedures

All extra-classroom activity funds shall be handled in accordance with the financial procedures illustrated by Finance Pamphlet 2, *The Safeguarding, Accounting and Auditing of Extra-Classroom Activity Funds*, published by the New York State Education Department.

3. Leftover Funds

Leftover funds of extra-classroom activity accounts inactive for a period of one year or more, discontinued extra-classroom activities, or of graduating classes shall automatically revert to the account of the general student organization or student council and shall be expended in accordance with that organization's constitution.

4. Investing Extra-Classroom Activity Account Monies

The Central Treasurer is authorized to invest any idle funds in a time deposit account, a certificate of deposit, or a savings account with a commercial bank authorized to do business in New York State.

Disposition of the interest earned by such an investment must be pro-rated to all student activities whose funds were part of the original investment or disbursed in a manner prescribed in the constitution (e.g., scholarships, items for the needy, etc.).

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