

Policy Information

Series 7000 - Instruction

Co-Curricular and Extra-Curricular Activities

Policy # 7320, 3.2

POLICY

1995 7320

Instruction

SUBJECT: CO-CURRICULAR AND EXTRA-CURRICULAR ACTIVITIES

The Board encourages development of those out-of-classroom activities which are closely related to and which extend the BOCES education programs. These experiences shall be designed to supplement the provisions of the regular curriculum. They shall be open to all students and should not be in conflict with regularly scheduled instruction.

Board Approved
7/18/95

1995 R - 7320

ADMINISTRATIVE REGULATION
Instruction

SUBJECT: CO-CURRICULAR AND EXTRA-CURRICULAR ACTIVITIES

RULES AND REGULATIONS FOR THE BOARD FOR THE CONDUCT, OPERATION AND MAINTENANCE OF EXTRACLASSROOM ACTIVITIES (ECA) AND FOR THE SAFEGUARDING, ACCOUNTING, AND AUDITING OF EXTRACLASSROOM ACTIVITY FUNDS

PREAMBLE

The Board of Cooperative Educational Services recognizes that the fundamental task of the occupational school is to prepare young people for life. In order for this preparation to be done properly, the educational program of the occupational school must be as wide as life itself. An integral part of the occupational program is extraclassroom activities. They represent an essential part of the educational experiences which should be available to young people. In order to promote the organization and maintenance of extraclassroom activities and to provide for the proper handling and safeguarding of extraclassroom activity funds, the BOCES hereby adopts the following rules and regulations for the guidance of students, teachers, and administrators.

Part I -Rules and Regulations for the Conduct, Operation and Maintenance of Extraclassroom Activities

1. Purpose

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

2. Organizational Procedures

Students desiring to form an extraclassroom activity shall petition their building administrator in writing. The petition shall state the purpose and describe the activities of the proposed extraclassroom activity, and shall be signed by at least seven students before it is presented to the administrator 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 administrator, in conjunction with the petitioning students, shall seek a suitable adviser. When these procedures have been accomplished, the building administrator shall recommend to the chief school officer that the extraclassroom activity be approved by the Board of Cooperative Educational Services.

3. Approved Extraclassroom Activities

All extraclassroom activities shall be approved by the Board of Cooperative Educational Services. The chief school officer shall maintain an up-to-date register of all extraclassroom activities that are approved or discontinued.

4. Faculty Adviser

Each extraclassroom activity shall have a faculty adviser appointed by the chief faculty counselor (building administrator). The faculty adviser shall attend all meetings of the extraclassroom activity, and be responsible for adequate supervision at approved activities.

5. Meetings

All extraclassroom activities shall meet at least once monthly while school is in session. Meeting agenda's and minutes should be filed with building administrators before and after each meeting. These meetings shall be held on school property. Extraclassroom activities shall not meet outside school property unless they have received the consent of their school administrator.

6. Officers

Each extraclassroom activity shall have a president, secretary, and treasurer. These officers shall be elected annually from among the membership by secret ballot and recorded with building administrator.

7. Constitution

Each extraclassroom 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 Cooperative Educational Services which are applicable; and if the school has a general student organization, any rules of the latter which are applicable. The constitution of each extraclassroom activity shall be approved by the faculty adviser and the building administrator, and a copy of the constitution shall be on file in the building administrator's office.

Part II -Rules and Regulations for the Safeguarding, Accounting and Auditing of Extraclassroom Activity Funds

1. Definition

Extraclassroom activity funds are funds raised other than by taxation or through charges of a Board of Cooperative Educational Services, for, by or in the name of a school, student body, or any subdivision thereof.

2. Appointment of Officers

It is suggested that the Board of Cooperative Educational Services appoint, on the recommendation of its chief executive officer, members of the regular faculty and clerical staff to fill the following positions:

- Central Treasurer
- Faculty Auditor

- Chief Faculty Counselor(s) (usually building administrator(s))

The chief faculty counselor(s) shall appoint faculty advisers for each extraclassroom activity. Each extraclassroom activity shall elect an activity treasurer (student).

3. Function and Duties of Officers

A. CENTRAL TREASURER (appointed by the Board of Cooperative Educational Services).

1. 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 and building administrator or alternate upon receipt of a disbursement order signed by the activity treasurer and faculty adviser. The central treasurer shall have no part in the approval of payments but shall disburse funds only on the presentation of a properly signed pay order in duplicate providing, of course, that there are sufficient funds available in the account.
2. The completed check will be returned to the student treasurer who will send it to the vendor after posting.
3. The central treasurer shall sign a receipt for all funds placed in his custody, and he shall deposit these funds promptly in a bank designated by the Board of Cooperative Educational Services.
4. 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 pupil organizations on ledger forms prescribed by the Board of Cooperative Educational Services.
5. Once each month, the central treasurer shall receive and verify his bank statements and prepare reports for presentation to the faculty auditor and the Board of Cooperative Educational Services. These reports to the Board should show beginning balances, receipts for the month, disbursements for the month, and the ending balances, for each organization, as well as a copy of the bank reconciliation.

B. FACULTY AUDITOR (appointed by the Board of Cooperative Educational Services).

The function of the auditor shall be distinct and separate from the duties of the other officers. The person appointed as auditor shall have no part in the approval of payments, the planning of income, or in keeping of records and forms. This policy prohibits the appointment of a building administrator or the chief school officer as auditor inasmuch as the building administrator should serve as chief faculty counselor, and the chief school officer would have general supervision of the entire system and would be responsible for the decisions of the chief faculty counselor and the faculty advisers.

1. In order to establish the responsibility of the auditor, he shall receive once each month from the central treasurer on a regular date designated by the chief school officer, a complete statement of the accounts showing the balance for each activity and the total balance for all accounts.
2. In addition, the auditor will call in the ledgers kept by the activity treasurers, at least twice a year and 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.
3. He should also examine various transactions and paperwork to determine if correct procedures are being used. He shall certify on these pages as to the accuracy of the entries

posted and the available balances listed.

4. It shall be the duty of the auditor to verify the accuracy of the reports prepared by the central treasurer and so certify to the chief school officer for transmittal to the Board of Cooperative Educational Services. In the event that the ledgers of the activity treasurer do not agree with the ledger kept by the central treasurer, the auditor shall base his investigation on the supporting evidence kept by the activity treasurer and the central treasurer in the form of audited receipt statements, signed deposit slips, original audited bills, signed pay 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 adviser.
5. At the end of the school year, it shall be the duty of the 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 chief school officer and the Board of Cooperative Educational Services.

C. CHIEF FACULTY COUNSELOR (appointed for each building by the Board of Cooperative Educational Services - usually the building administrator).

1. It shall be the duty of this officer to coordinate the financial planning of all projects of the various pupil organizations in his building; to consult with the faculty advisers; to appoint a faculty adviser for each activity in his building on a year-to-year basis; and to submit to the Board of Cooperative Educational Services for approval all new activity organizations initiated by the students.
2. He shall investigate all problems and disputes concerning the student organizations under his jurisdiction and shall effect action that will enable these problems and disputes to be resolved.

D. FACULTY ADVISER (appointed by the chief faculty counselor).

1. It shall be the duty of these officers to guide and advise the pupil officers in planning extraclassroom activities and the planning of financial budgets.
2. The advisers shall assist the activity treasurer in the preparation of statements of income.
3. He shall audit these statements and sign them as acknowledgement of verification of the income statement to be attached to deposit slips.
4. The adviser shall guide the student treasurer in posting his account ledger and from time-to-time shall check the balancing of the activity treasurer's accounts and the completeness of their supporting evidence.
5. The faculty adviser shall supervise expenditures by insuring that funds are available before approving each proposed purchase and by signing all pay orders drawn on the central treasurer for disbursement of funds.
6. The faculty adviser is responsible for determining which of the activities of his organization are subject to sales tax and for taking steps to see that all tax information is accurately recorded and sent to the central treasurer.

7. The faculty adviser shall constantly work toward the goal of insuring the largest educational return from the activities participated in by the pupils.

E. ACTIVITY TREASURER (elected by the pupils of each organization).

1. The activity treasurer shall receive all moneys raised by his activity and shall immediately deposit such funds with the central treasurer.
2. Duplicate deposit slips shall be made out and signed by both the adviser 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.
3. The activity treasurer shall pay all bills by issuing pay orders signed by himself and the faculty adviser. 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 pay order. The central treasurer will keep one copy of the pay 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.
4. The activity treasurer shall keep a ledger showing all receipts and expenditures and indicating a daily running balance which shall be on a form prescribed by the Board of Cooperative Educational Services. He shall file all supporting data, chronologically, as evidence for the entries made in the ledger.

4. Deposit Procedures for Activity Treasurers

Each activity treasurer shall issue a receipt for all money received by him to be deposited in the activity account. These receipts shall be prenumbered and must be used in consecutive order. If a mistake is made, the receipt should be voided but not destroyed.

Upon receiving money, the activity treasurer will take the following steps:

- A. Prepare the deposit slip, obtain the signature of the faculty adviser on the deposit slip following his review, and deposit the funds with the central treasurer.
- B. Receive the duplicate deposit slip signed by the central treasurer together with a receipt for the money deposited.
- C. Enter the amount of the deposit in the activity fund register indicating the source from which the funds were received.
- D. File chronologically the supporting data consisting of the duplicate deposit slip, central treasurer's receipt, and, if applicable, the statement of admissions. These forms provide the evidence for the entries made in the activity treasurer's books.

5. Withdrawal Procedure for Activity Treasurers

When merchandise is to be purchased, a purchase order approved by the activity treasurer and the faculty adviser must be prepared in duplicate. The adviser is responsible for being sure the purchase is proper in all respects. The original is given (or mailed) to the vendor as authorization to buy. When the

goods are received and the bill arrives, the activity treasurer, under the faculty adviser's supervision, checks the goods, bill, and a copy of the purchase order to see that there are no discrepancies.

When payments are to be made for services rendered, a purchase order may be used. The activity treasurer and the faculty adviser should be certain, however, that the bill accurately reflects the services rendered.

When it is determined that the bill is correct, the following steps are taken:

- A. A payment order is prepared in duplicate and signed by both the activity treasurer and faculty adviser.
- B. The final audited bill is attached to the original pay order form, and both, plus the copy of the pay order are given to the central treasurer.
- C. The central treasurer records the consecutive pay order number on the forms and prepares the check.
- D. The central treasurer makes the entries in his books and files both the original pay order and the bill as evidence for the entries.
- E. The check and the copy of the pay order are given (sent) to the activity treasurer.
- F. The activity treasurer makes the necessary entry in his books indicating to whom the check is made out and the reason. He then sends the check to the vendor. The pay order is filed to give supporting evidence for the entry.

6. Leftover Funds

Leftover funds of discontinued extraclassroom activities and of graduating classes shall automatically revert to the account of the general student's organization or student council and shall be expended in accordance with that organization's constitution. (Schools that do not have a general student organization may have a general student utility fund or a scholarship or prize fund to which these leftover funds may be transferred.)

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