

Extraclassroom Activity Funds Checklist

- Chief School Officer maintains an up-to-date registrar of all extraclassroom activities.
- Extraclassroom activities have a faculty advisor recommended by the Superintendent and approved by the Board of Education.
- All Extraclassroom activities meet at least once monthly.
- Each extraclassroom activity has a president, secretary, and treasurer. These officers are elected annually from among the membership by secret ballot.
- The Board of Education has a Policy regarding extraclassroom activities.
- The Board of Education has appointed a Central Treasurer, Faculty Auditor, Chief Faculty Counselor, and Faculty Advisor(s).
- Finance Pamphlet #2 is Board approved as the official guidelines for Peru Central School District.
- Finance Pamphlet #2 is readily available to the Central Treasurer, Faculty Auditor, Chief Faculty Counselor, Faculty Advisor(s).
- Faculty Advisors have been provided with guidance regarding which fund raising activities are subject to sales tax and taken steps to see that all sales tax information is accurately recorded and sent to the central treasurer.
- The Central Treasurer keeps the following records:
 - Receipt and Disbursement Ledger
 - Register of Receipts
 - Register of Disbursements
 - Central Treasurer's Receipt
 - Voucher Check
 - Interorganization Transfers
 - Central Treasurer's Report on Extraclassroom Activity Accounts
- Each Student Activity Treasurer keeps the following records:
 - Receipt and Disbursement Ledger
 - Deposit Records
 - Payment Orders
 - Statement of Profit and Loss

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- Board of Education receives on at least a quarterly basis a record of receipts and expenditures.

- Provisions for the investment of and expenditure of idle funds have been made.

- Each extraclassroom activity has a constitution/bylaws which specifies the purpose of the group, the fundamental authority (officers) within the group, the basic activities of the group, and a description of the duties and responsibilities of the officers and group members, and any other pertinent information regarding the operation of the extraclassroom activity.

- Elected Student Secretary keeps minutes of meetings.

- Each extraclassroom activity minutes of meetings are available for review. These minutes, at a minimum, should reflect the date of the meeting, who was present, what the agenda items were, whether the agenda items were approved/disapproved and any other actions or decisions.

- Evidence that students were engaged in all decisions regarding the extraclassroom activity.