

Board of Education Policy

EXTRA-CLASSROOM ACTIVITY FUNDS

Extra-classroom activity funds are defined in the Regulations of the Commissioner of Education as “funds raised other than by taxation or through charges of a Board of Education, for, by or in the name of a school, student body or any subdivision thereof.” Basically, extra-classroom activity funds are those operated by and for the students. Monies are usually collected voluntarily by pupils and are spent by them as they see fit, so long as they abide by established regulations.

Extra-classroom activity funds must not be confused with funds accounted for in accordance with the Uniform System of Accounts prescribed by the State Comptroller. Procedures discussed in this policy and applicable regulations apply only to extra-classroom activity funds. The Board recognizes that the fundamental task of the schools is to prepare young people for life. In order for this preparation to be done properly, the educational program of the schools must be as wide as life itself. An integral part of such a program is extra-classroom activities. They represent an essential part of the educational experiences that should be available to young people. In order to promote the organization and maintenance of extra-classroom activities and to provide for the proper handling and safeguarding of extra-classroom activity funds, the Board of Education hereby adopts rules and regulations for the guidance of students, teachers, and building principals.

Purpose

Student extra-classroom activities may only be formed for educational and school service purposes and may only be formed by students in grades 6-12.

Definition

Extra-classroom activity funds are funds raised other than by taxation or through charges of the Board of Education, for, by or in the name of a school, student body, or any subdivision thereof.

Organizational Procedures

Students desiring to form an extra-classroom activity shall petition their Building 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 twelve students before it is presented to the Building 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 Building Principal, in conjunction with the petitioning students, shall seek a suitable adviser. When these procedures have been accomplished, the Building Principal shall recommend to the Superintendent of Schools that the Board approve the extra-classroom activity.

Approved Extra-classroom Activities

All extra-classroom activities shall be approved by the Board of Education. The Superintendent of Schools or designee shall maintain an up-to-date register of all extra-classroom activities that are approved or discontinued. A charter must be developed for each activity explaining its purpose and goals and should be kept securely within the school.

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Faculty Adviser

Each extra-classroom activity shall have a Faculty Adviser recommended by the Superintendent of Schools and appointed by the Board of Education. The Faculty Adviser shall attend all meetings of the extra-classroom activity.

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 Building Principal. Minutes must be taken and kept securely with each activity to support any decisions made and recommendations brought up.

Officers

Each extra-classroom activity shall have a President, Secretary, and Treasurer. These officers shall be elected annually from among the membership by secret ballot.

Financial Procedures

All extra-classroom activity funds shall be handled in accordance with the regulation for the safeguarding, accounting, and auditing of these funds.

Inactive Clubs and Leftover Funds

An inactive extra-classroom activity shall be defined as one having no financial activity for one full school year. If an inactive club is identified, the Extra-classroom Treasurer is directed to expend leftover funds as voted by the organization controlling these funds or if no such designation exists, then liquidate the leftover funds of these club(s) in accordance with the following: Leftover funds of inactive or discontinued extra-classroom activities and of graduating classes shall automatically revert to the account of the general student organization or student council. Inactive clubs must follow the organizational procedures set forth in this policy to re-activate previously existing activities.

Sales, Campaigns and Fundraising Activities

The Chief Faculty Counselor shall provide information to the Superintendent of Schools on sales, campaigns and fundraising activities of all extra-classroom activity clubs, including the nature of the event, dates of operation, duration of sale or campaign, and means of solicitation (e.g., door-to-door, direct mailing, etc.).

Travel and Transportation

All overnight trips and foreign travel must receive approval from the Board. The Chief Faculty Counselor shall provide a written itinerary to each student, along with a copy of the code of acceptable conduct and secure written permission from a student's parent/guardian for all overnight and foreign travel. Every effort should be made to provide the educational travel opportunity to all eligible students. The Faculty Adviser must assure that there is sufficient adult supervision at all times.

District transportation may be provided, upon timely and proper request, at cost. Each club will be invoiced for actual cost upon trip completion. Trip cost estimates may be obtained from the Business

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Office. Although use of private carrier is permitted, the Faculty Adviser is required to ascertain that the driver(s) are properly insured, properly licensed, and that the vehicle is appropriate, legal and safe. The safety of all students and adults must be guaranteed.

Risk Management

The Chief Faculty Counselor shall work with the Business Office to assure that the District's exposure to any risk resulting from club activities or fundraisers is minimized. In all cases where a vendor will be using District facilities to conduct its event, the District requires a certificate of insurance with the District named as an additional insured. Periodically, the District may request that its primary liability insurance carrier conduct a review of the activities of its extra-classroom activities and may prohibit certain events based on the review results.

Equipment Acquisitions

All equipment purchases shall be evidenced by official action of a majority of the club or activity members. Title to all equipment acquired with extra-classroom activity funds shall reside with the District and be carried as an insurable asset on its list of insurable values. All equipment shall be operated on District property, unless express permission from the Superintendent of Schools is secured to use the equipment or have it reside off-premises. Such equipment shall be tagged as District property but is available for exclusive use by the extra-classroom activity club acquiring the item.

Tax Exempt Status

The extra-classroom activities of the District are not included in the exemption granted to the school district from New York State sales tax. Without exception, clubs and activities are prohibited from using the District's tax exemption. The taxable status of all fundraising events specified in the administrative regulations to this policy shall be enforced as listed by the Extra-classroom Treasurer. Any event not specifically listed shall be deemed taxable unless a written determination that it is non-taxable has been issued from the School Business Office to the Extra-classroom Treasurer. The Extra-classroom Treasurer shall be responsible for filing the periodic sales tax returns for the extra-classroom activity funds.

Contracts, Commitments and Guarantees

All contracts, commitments and guarantees require approval of the District's Purchasing Agent. All commitments and contracts shall be the sole responsibility of the extra-classroom activity club giving rise to the transaction, regardless of change in advisers, membership or officers.

Reference: 8 NYCRR Part 172
The Safeguarding, Accounting, and Auditing of Extraclassroom Activity Funds,
New York State Education Department (revised 2019)

Adopted: 06/19/2002
Reviewed: 01/27/2010 08/26/2015 01/29/2020 01/25/2023
Revised: 02/24/2010 09/30/2015 02/26/2020 02/15/2023