

SUBJECT: EXTRA-CLASSROOM ACTIVITIES FUND

Extraclassroom 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, extraclassroom 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.

Extraclassroom 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 regulation apply only to extraclassroom 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 extraclassroom 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 extraclassroom activities and to provide for the proper handling and safeguarding of extraclassroom activity funds, the Board hereby adopts rules and regulations for the guidance of students, teachers and Building Principals.

Purpose

Student extraclassroom activities may only be formed for educational and school service purposes and may only be formed by students in grades 6-12. Only sixth grade or above may be officers.

Definition

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

Organizational Procedures

Students desiring to form an extraclassroom activity shall petition their Building Principal in writing. The petition shall state the purpose of and describe the activities of the proposed extraclassroom 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 extraclassroom 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 advisor.

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When these procedures have been accomplished, the Building Principal shall recommend to the Superintendent of Schools that the Board approve the extraclassroom activity.

Approved Extraclassroom Activities

The Board shall approve all extraclassroom activities. The Superintendent of Schools shall maintain an up-to-date register of all extraclassroom activities that are approved or discontinued.

Faculty Advisor

Each extraclassroom activity shall have a Faculty Advisor recommended by the Superintendent of Schools and appointed by the Board. The Faculty Advisor shall attend all meetings of the extraclassroom activity.

Meetings

All extraclassroom activities shall meet at least once monthly while school is in session. Minutes of each meeting are to be kept by the secretary and kept in a journal, which may be collected at the end of the year by the Central Treasurer, Principal or the Superintendent.

Officers

Each 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 extraclassroom activity funds shall be handled in accordance with the regulation for the safeguarding, accounting, and auditing of these funds. Student treasurers and advisors are responsible for depositing funds in a timely manner, preferably the same day of the fund raiser.

Inactive Clubs and Leftover Funds

An inactive extraclassroom activity shall be defined as one having no financial activity for one full school year. If an inactive club is identified, the Central Treasurer is directed to liquidate the leftover funds of this club in accordance with the following. Leftover funds of inactive or discontinued extraclassroom 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.

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Sales, Campaigns and Fundraising Activities

The Principal shall provide information to the Superintendent of Schools on sales, campaigns and fundraising activities of all extraclassroom 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 Principal 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 advisor 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 Office. The Superintendent of Schools may waive the payment of costs for any trip(s) he deems is curriculum related or if determines that the trip involves students providing valuable community service. Although use of private carrier is permitted, the Superintendent of Schools 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 Principal shall work with the Business Manager 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 extraclassroom 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 extraclassroom activity funds shall reside with the District and be carried as an insurable asset on its list of insurable values.

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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 extraclassroom activity club acquiring the item. Equipment purchases must be donated to (and accepted by) the School Board. The club that donates has the right to use or give another group that right to use with Board approval.

Tax Exempt Status

The extraclassroom 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 Central Treasurer. Any event not specifically listed shall be deemed taxable unless a written determination that it is non-taxable has been issued by the Central Treasurer. The Central Treasurer shall be responsible for filing the periodic sales tax returns for the extraclassroom 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 extraclassroom activity club giving rise to the transaction, regardless of change in advisors, membership or officers.

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