

**SUBJECT: EXTRACLASSROOM ACTIVITIES FUNDS**

An extraclassroom activity fund shall be established for activities conducted by students whose financial support is raised other than by taxation or through charges of the Board of Education.

All extraclassroom activities shall be approved by the Board of Education. The Building Principal shall maintain an up to date register of all extraclassroom activities that are approved or discontinued. Each extraclassroom activity shall have a faculty advisor appointed by the Board of Education. A Central Treasurer shall oversee all financial aspects of extraclassroom activities. The annual District audit will include all extraclassroom activity funds.

Proper books will be kept, and all moneys deposited in appropriate accounts as set up by the Board of Education. These accounts shall be subject to audit.

These accounts shall be subject to audit. All transactions involving extraclassroom funds shall be on a cash basis and no accounts shall remain unpaid at the end of the school year. Funds shall be invested in accordance with the Board of Education's Fiscal Management Policy on the "Investment of District Funds".

Funds of discontinued extraclassroom activities, those inactive for one (1) year and of graduating classes shall revert to the account of the general student organization or student council and shall be expended in accordance with the organization's constitution.

The building principal, with approval of the Principal, shall set up procedures for receipt and payment from the extraclassroom activities fund in the school building.

**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.

**Definition**

Extraclassroom activity funds are 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.

**Advisor**

Each extraclassroom activity shall have an advisor recommended by the Superintendent and appointed by the Board of Education. The advisor shall attend all meetings of the extraclassroom activity.

**Meetings**

All extraclassroom activities shall meet at least bi-monthly while school is in session. 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 Principal.

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**SUBJECT: EXTRACLASSROOM ACTIVITIES FUNDS (Continued)**

**Officers**

Each extraclassroom 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 regulations for the safeguarding, accounting, and auditing of these funds.

**Inactive Clubs and Leftover Funds**

An inactive extraclassroom activity shall be defined as one having no financial activity for one (1) full 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 reactivate existing activities.

**Sales, Campaigns and Fundraising Activities**

The chief faculty counselor shall provide information to the Superintendent 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 mailings, etc.)

**Travel and Transportation**

All overnight trips and foreign travel must receive approval from the Board of Education. 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 advisor must assure that there is sufficient adult supervision always.

**Risk Management**

The chief faculty counselor shall work with the business official 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 of 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. All equipment shall be operated on District property, unless express permission from the Superintendent is secured for use of 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.

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**SUBJECT: EXTRACLASSROOM ACTIVITIES FUNDS (Continued)**

**Tax Exempt Status**

The extraclassroom activities of the District are not included in the exemption granted to the School District from New York sales tax. Without exemption, clubs and activities are prohibited from using the school's tax exemption. The taxable status of all fundraising events specified in the administrative regulations of 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 from the business official to 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.

8 New York Code of Rules and Regulations (NYCRR) Part 172

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