

## **GOVERNANCE FOR EXTRACLASSROOM ACTIVITY FUNDS**

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.” 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 regulations apply only to extraclassroom activity funds.

The Board of Education recognizes that the fundamental task of the schools is to prepare young people for life. An integral part of such a 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 Board of Education hereby adopts rules and regulations for the guidance of students, teachers, and principals.

### **Purpose**

Student extraclassroom activities may only be formed for educational purposes.

### **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.

### **Organizational Procedures**

Students desiring to form an extraclassroom activity shall petition their 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 fifteen students before it is presented to the 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, equipment, and funding are available, the principal, in conjunction with the petitioning students, shall seek a suitable advisor. When these procedures have been accomplished, the building principal shall submit recommendations to the assistant superintendent for business and/or the assistant superintendent for human resources. Once reviewed by the assistant superintendent(s), the extraclassroom activity will be submitted for approval by the Board of Education.

### **Approved Extraclassroom Activities**

All extraclassroom activities shall be approved by the Board of Education. The Business Office shall maintain an up-to-date register of all extraclassroom activities that are approved or discontinued.

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### **Faculty Advisor**

Each extraclassroom activity shall have a Faculty Advisor. Faculty Advisors are recommended by the principal for approval by the assistant superintendent for human resources and appointment by the Board of Education. The Faculty Advisor shall attend all meetings of the extraclassroom activity.

### **Meetings**

All extraclassroom activities shall meet regularly in accordance with the club charter 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 the Superintendent of Schools.

### **Officers**

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

### **Constitution**

Each extraclassroom activity will adopt a constitution which will define the purpose(s) of the organization, duties of its officer, membership prerequisites, rules of procedure, and such other matters as are deemed necessary. The constitution will incorporate rules and regulations of the Board of Education which are applicable, and will be approved by the assistant superintendent for business. A copy of the constitution will be on file in the school Principal's office.

### **Charter**

Each extraclassroom activity shall complete a club charter form annually. (See Exhibit 5135-E.1)

### **Financial Procedures**

All extraclassroom activity funds shall be handled in accordance with the regulation for the safeguarding, accounting, and auditing of these funds, illustrated by Finance pamphlet 2, The Safeguarding, Accounting, and Auditing of Extraclassroom Activity Funds, published the New York State Department of Education.

### **Inactive Clubs and Leftover Funds**

An inactive extraclassroom activity shall be defined as one having no financial activity for three full school years. If an inactive club is identified, the Central 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:

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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.

### **Sales, Campaigns and Fundraising Activities**

The Faculty Advisor for each club shall provide information to the Central Treasurer 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.).

### **Risk Management**

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.

### **Equipment Acquisitions**

All equipment purchases which exceed a unit price of \$500 shall be reported to the district's purchasing agent by the Faculty Advisor and/or Central Treasurer responsible for the acquisition. All equipment shall be operated on district property, unless express permission from the Superintendent 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.

### **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 school'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. The Central Treasurer shall be responsible for communicating information related to the periodic sales tax returns for the extraclassroom activity funds to the business office. The business office will consolidate the information gathered and file quarterly sales tax return.

### **Contracts, Commitments and Guarantees**

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. Contracts should be reviewed by the Assistant Superintendent for Business and approved by the Board of Education before being executed. The Board of Education will not act to approve contracts which fail to meet the requirements for the standard approved school district contract.

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