

EXTRA-CLASSROOM ACTIVITY FUNDS

I. Statement of Policy:

The Board of Education (the Board) of the Waterville Central School District (the District) recognizes that the fundamental task of the District is to prepare young people for life. An integral part of such a preparation includes extra classroom activities. They represent an essential part of the educational experience. 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 hereby adopts rules and regulations for the guidance of students and District employees.

II. Purpose:

Student extra-classroom activities may only be formed for educational and social/emotional purposes designed to promote leadership, engage students in service opportunities and may only be formed by students with educational programs beyond the sixth grade.

III. Definition:

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

IV. Approved Extra classroom Activities:

All advisers for extra-classroom activities shall be approved annually by the Board.

V. Funds Collected By, or For the Benefit of, Extra-classroom Activities

A. The Board shall appoint a Central Treasurer annually. The District shall maintain a consolidated Extra-classroom Activities Fund, with separate accounts for each Extra-classroom activity. The Central Treasurer is responsible for maintaining records of all transactions involving the Fund and the separate activity accounts. The Central Treasurer shall provide the Board with statements of the balances of, and transactions affecting, each account in the Extra-classroom Activities Fund at least annually, unless requested.

B. All money collected or received by the faculty advisor or student participants of an Extra-classroom activity are to be recorded and deposited in accordance with Regulation 4601.2 Process for Handling Extra Classroom Activity/Fundraising Monies.

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- C. An expenditure on behalf of an extra-classroom activity shall be initiated by a request to the Central Treasurer by the Student Treasurer or Faculty Advisor, supported by a written itemization of the planned expenditure and written approval of the faculty advisor. The Central Treasurer prepares and signs the necessary checks made out to the appropriate vendor. The Central Treasurer and both the Faculty Advisor and Activity Treasurer are to maintain documentation of the disbursement.
- D. In urgent circumstances, an expenditure made on behalf of an activity by a Faculty Advisor will be reimbursed after the fact. The Central Treasurer may reimburse such a disbursement if provided with a vendor receipt (not a credit card receipt) and a written explanation of why it was not feasible to follow the normal disbursement procedures.

VI. Financial Procedures:

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

VII. Inactive Clubs and Leftover Funds:

An inactive extra-classroom activity shall be defined as having no financial activity for two (2) years. If an inactive club is identified, the Central Treasurer is directed to liquidate the leftover funds of this club by forwarding all funds in the account to the Sr. High Student Council account. Leftover funds of graduating classes shall automatically revert to the account of the next graduating class. Inactive clubs must follow the organizational procedures set forth in this policy to re-activate previously existing activities.

VIII. Sales, Campaigns and Fundraising Activities:

The Building Principal or their designee shall submit information 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.) to the Superintendent for approval.

IX. Travel and Transportation:

All overnight trips and foreign travel must receive approval from the Board of Education. The Faculty Advisor 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.

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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. Although use of private carrier is permitted, the Faculty Advisor is required to ascertain that the driver(s) are properly insured, properly licensed, and that the vehicle is appropriate, legal and safe. Final inspection will be performed by authorized transportation personnel. The safety of all students and adults must be guaranteed.

X. Risk Management:

Each Building Principal 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 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.

XI. 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 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.

XII. Payment of Sales Tax:

A. The Superintendent of Schools or designee will develop procedures for registering with the tax department, filing for resale certificates, collecting and paying sales tax and all extra-classroom activity clubs will comply with New York State sales tax laws.

XIII. 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 advisors, membership or officers.

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XIV. Audit:

An independent and impartial audit of all extra-classroom activity accounts shall be made at least annually in conjunction with the audit of District and financial records.

Waterville Central School District

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Adopted: 06/24/08

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