

POLICY

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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 of Education 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 diverse as possible. An integral part of such a program is extra classroom 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 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 principals.

PURPOSE

Student extra classroom activities may only be formed for educational purposes.

DEFINITION

Extra classroom 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 extra classroom activity shall petition their 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 seven students before it is presented to the 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 principal, in conjunction with the petitioning students, shall seek a suitable advisor. When these procedures have been accomplished, the building principal shall recommend to the chief school officer that the extra classroom activity be approved by the board of education.

APPROVED EXTRA CLASSROOM ACTIVITIES

All extra classroom activities shall be approved by the Board of Education. The chief school officer shall maintain an up-to-date register of all extra classroom activities that are approved or discontinued.

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FACULTY ADVISOR

Each extra classroom activity shall have a faculty advisor recommended by the superintendent and appointed by the Board of Education. The faculty advisor 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 principal.

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

All 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 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:

Left over 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

Each faculty advisor shall provide information to the building principal and superintendent on sales, campaigns and fundraising activities of the extra classroom activity club the advisor is responsible for, 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

The faculty advisor 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

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district names 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 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 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. 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 extra classroom activity funds.

CONTRACTS, COMMITMENTS AND GUARANTEES

All commitments and contracts, such as agreements with vendors or merchandise providers, shall be the sole responsibility of the extra classroom activity club giving rise to the transactions, regardless of change in advisors, membership or officers.

Adopted: 7/13/20