

EXTRACLASROOM ACTIVITY FUNDS

Purpose

Student extraclassroom activities may only be formed for educational and school service purposes. Procedures discussed in this regulation apply only to extraclassroom activity funds. 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. Unless identified here in, the clubs will follow the procedures for extracurricular funds as outlined in Pamphlet 2, The Safeguarding, Accounting and Auditing of Extraclassroom Activity Funds.

Organizational Procedures

Students desiring to form an extraclassroom activity shall:

1. New clubs must have one of their members meet with the High School Principal or Middle School Principal as appropriate, to identify the club program and the proposed activities. The name of the volunteer advisor with a list of the names of students participating in the club will be presented at that time. Participants must include at least eleven members. If approved by the Principal, the club will be considered an informal school organization for the remainder of the school year and will be able to schedule activities and meetings.
2. The advisors of the informal school organization that start a second school year may seek charter approval from their building principal. A club will be considered a chartered club during the school year and will be able to schedule activities, pending approval of the School Principal. Note: only clubs chartered by January 31 of the school year can submit a request for advisor stipend for the ensuing year.
3. In February all chartered clubs in the High School and Middle School will be invited to submit a request to the School Principal to receive a stipend for the club advisorship. The School Principal will then forward to the Superintendent a request for a budget allocation for co-curricular stipends. This request will reflect priorities for clubs that meet the needs of students that are not currently fulfilled. The request will be part of the annual budgeting process. If a position is funded a job description will be developed and the position will be posted for application.
4. In May, the School Principal will ask that all current advisors complete a written evaluation report of club activities that occurred during the school year.

Approved Extraclassroom Activities

All extraclassroom activities shall be approved by the board of education. The School Business Administrator shall maintain an up-to-date register of all extraclassroom activities that are approved or discontinued. By June 1 of each year the High School and Middle School Internal Accounts Personnel, in conjunction with the High School and Middle School Auditor, will provide the School Business Administrator a list of all clubs meeting the criteria for a bonifide student activity for Board approval or reapproval at the District's annual organizational meeting.

Meetings

All extraclassroom activities shall meet at least once 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.

Appointment of Officers

The board of education shall appoint to a one year term, on the recommendation of the superintendent, members of the regular faculty and clerical staff to fill the following positions:

1. Auditor (High School and Middle School)
2. Faculty Advisor(s)

3. Internal Accounts (High School and Middle School)

Faculty Advisor

Each extraclassroom activity shall have a faculty adviser recommended by the superintendent and appointed by the board of education. The faculty advisor shall attend all meetings of the extraclassroom activity and ensure that the policies and regulations for operation of extracurricular clubs are followed.

Basic Procedures

- A. The High School and Middle School Auditor will hold a September meeting that will be required for all club advisors and student treasurer for the purpose of reviewing Bethlehem Central and State Education Department guidelines and regulations. No account will be opened unless this meeting is attended.
- B. All accounts must have lockable boxes in which any funds to be deposited will be stored in the main office vault.
- C. No petty cash funds will be maintained by clubs.
- D. In order to verify recorded receipts, a club shall implement a process for verifying tickets sold and that process recorded as part of the deposit record (i.e. pre-numbered receipts, pre-numbered tickets, etc.)
- E. All account deposits and payments must show the signatures of the club treasurer and the club advisor. Without same, the Internal Accounts Personnel will return the request to the club advisor without taking any action.
- F. Any interest earned through the investment of extracurricular funds (i.e. time deposit account, certificate of deposit, saving account) will be credited proportionally among all active clubs.
- G. Any loans made by the Student Association for cash flow purposes to any other account will be at the discretion of the Internal Accounts Personnel and notification provided the advisor of the Student Association. All loans must be repaid by June 1 of the current year. At the close of the school year accounting period (traditionally June 30 of each year) no account may show a negative balance. If an account has a deficit balance, it will be closed and the organization must petition the building principal to be reinstated as a recognized club and reimburse any loan provided by the Student Association.
- H. Costs related to the operation of the Extracurricular Accounts (i.e. copying/printing, deposit stamps, replacement checks, etc.) will be paid for by the Student Association of the building.

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 building principal shall direct the Internal Accounts Personnel to liquidate the leftover funds of this club in accordance with the following:

- Leftover funds of inactive or discontinued extraclassroom activities 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.

- Leftover funds remaining one year after a class graduates will be transferred to the Bethlehem Central Community & Alumni Endowment Fund where they will be held in an identified account for the particular class for the first class reunion.

Sales, Campaigns and Fundraising Activities

The building principal 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 mailing, etc.).

Travel and Transportation

All overnight trips and foreign travel must receive approval from the Superintendent. The building 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 the designated cost. Each club will be invoiced upon trip completion. Trip cost estimates may be obtained from the transportation office. Although use of private carrier is permitted, the faculty adviser is required to ascertain that the driver(s) are properly insured, properly licensed, and that the vehicle is appropriate, legal and safe.

Risk Management

The 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 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.

Tax 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 shall be enforced as listed by the Internal Accounts Personnel. The Internal Accounts Personnel shall be responsible for filing the periodic sales tax returns for the extraclassroom activity funds. Clubs must follow guidelines for sales tax, payment and collections as outlined in Pamphlet 2, The Safeguarding, Accounting and Auditing of Extraclassroom Activity Funds.

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 advisers, membership or officers.

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