

STUDENT EXTRA-CURRICULAR ACTIVITIES AND CLASSROOM ACTIVITIES FUND

The Board of Education recognizes the importance of students need to experiencing a variety of educational opportunities that expand beyond the classroom. An integral part of such a provision program is through extra-curricular activities program, as well as via special authorized classroom activities. These regulations/guidelines strictly pertain to the functioning of extra-curricular activities.

Extra-curricular Activity

Extra-curricular 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.” Extra-curricular activity funds are those operated by and for the students. Monies are collected voluntarily by pupils and are spent by them with advisement from the Extra-Curricular Advisor consistent with the charter of the club or activity, so long as they abide by established regulations.

In order to promote the organization and maintenance of extra-curricular activities and to provide for the proper handling and safeguarding of extra-curricular activity funds, regulations have been developed to provide guidance for students, teachers, and administrators. Procedures discussed in the applicable regulation apply only to extra-curricular activity funds.

Ref: 8 NYCRR Part 172

Financial Procedures

All extra-curricular activity funds will be handled in accordance with the financial procedures illustrated by Finance Pamphlet 2, ***The Safeguarding, Accounting, and Auditing of Extra-classroom Activity Funds***, published by the New York State Education Department.

Inactive Clubs and Leftover Funds

An inactive extra-curricular club will 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 liquidate the leftover funds of this club in accordance with the following:

1. Leftover funds of inactive or discontinued extra-curricular activities and of graduating classes will automatically revert to the account of the Student Council.
2. Inactive clubs must follow the organizational procedures set forth in this policy to reactivate previously existing activities.

Fundraising Activities

The District recognizes the need for student based organizations to conduct limited fundraising throughout the year. The Superintendent will approve the SSCS Student Extra-curricular Activities Calendar annually. The following guidelines will be followed when establishing the Calendar:

- Each organization will generally have 2 events per year.
- Periodically, other fundraisers that benefit the student body (movie nights, activity nights, etc.) may be approved by administration.
- Administration may approve a fundraising event for a special group (FBLA, Varsity Basketball) that is seeking supplementary funds for a specific purpose. Every effort will be made to ensure that this event is structured in a manner in which it does not encroach on another groups fund raising activities.
- Sports Seasons- the Booster Club will operate the concession stand during Soccer Season and may conduct limited sales of SSCS Spirit Wear. The Senior and Junior Class will share the concession stand refreshment sales during the first and second half of basketball season. Individual organizations have the option of signing up to collect admissions to varsity basketball contests.

Fundraising Financial Procedures

The Extra-Curricular Advisor, elected student Treasurer and Central Treasurer will be responsible for the financial records and results of each fund raising activity for Extra-Curricular Activities. The following procedures and practices shall be adhered to:

1. All proceeds from Extra-Curricular fund raising activities will be deposited within one week of the activity.
2. Extra-Curricular Activities resulting in a profit/deposit of more than \$300 must be accompanied by a Profit and Loss statement. The Central Treasurer will be responsible for collecting and maintaining all Profit and Loss statements. All activities are subject to audit by the Districts independent auditor, Superintendent or School Business Official. The Central Treasurer will provide a Profit and Loss form to the Advisor and the student Treasurer for each event. The Extra-Curricular Advisor must sign each Profit and Loss statement.
3. Profit and Loss statements should also include specific information relating to the even such as: number of tickets sold, number of students attending (dances), number of dinner, number of items sold, etc. Pre-numbered tickets/receipts should be used at all times.

4. To the extent possible, expenses for an Extra-Curricular event should NOT be taken from the proceeds of sales. In the event cash has to be paid from the event proceeds, a proper note should be made on the Profit and Loss statement and original receipts/invoices should be attached to the Profit and Loss statement.
5. After hour deposits can be placed in the Extra-Curricular lock box located in or outside the District Office. A copy of the deposit slip must be provided to the Central Treasurer on the following school day.
6. The extra-curricular activities of the District are not included in the exemption granted to the District from New York State sales tax. The appropriate Sales Tax will be deducted from the proceeds of fund raising activities. The Central Treasurer shall be responsible for filing the periodic sales tax returns for the extra-curricular activity funds.
7. Start up cash for an event should be secured from Central Treasurer ahead of time if deemed necessary by the Extra-Curricular Advisor. However, it will be permissible to "front" the startup cash if needed. The Student Treasurer of the event should be aware where the funds came from, and recorded accordingly on the Profit/ Loss Receipt. For those classes involved with weekly ongoing events, such as basketball concession sales, an amount totaling no more than \$50 may be kept secured in your classroom. Nightly proceeds, minus the start up cash, should be secured in the drop box outside of district office immediately following the event.

Grant Applications

Extra-Curricular Clubs are encouraged to apply for grants (ie: Walmart Community Grant, Price Chopper Grant Foundation, Verizon Foundation...) in which the club or organization is eligible. As the lead organization to which these grants are being provided, the district is responsible for an increased level of recordkeeping and verification that spending is legitimate and in line with the purpose for which the grant was approved. **A proposal must be submitted to the Superintendent at least two weeks prior for approval, so as efforts can be coordinated and proper handling of funds coordinated.** Proceeds from grant funds should be deposited within one week of receipt along with a budget regarding the expenditures of the proceeds.

Interest Earnings

Interest earned from the investment of funds in the Extra-curricular account will be credited to the Student Council annually.

Payments

It is the responsibility of the Extra Curricular Advisor to ensure that purchases and expenditures are proper in all respects. All payments are to be made by check, and not cash. The following procedures and practices shall be adhered to:

1. A request for Payment Order to the Central Treasurer form in duplicate will be required for each disbursement from the Extra-Curricular account. The form will be signed by the Activity Treasurer, Faculty Advisor and the Chief Faculty Counselor.
2. A copy of the original invoice or receipt must be provided with the payment order form. Checks cannot be written on copies, facsimiles, or account statements.
3. When requesting cash advances or cash disbursements (ie; gifts, honors at graduation, travel, field trips, etc.) the appropriate form must be completed. If the disbursement was made for an advance, no other checks will be issued for the club until proper invoices or receipts are received by the Central Treasurer to document appropriate use of all funds.
4. The Central Treasurer records the consecutive pay order number on the form and prepares the check. Withdrawals are to be made by voucher checks order requiring the signature of the Central Treasurer AND the School Business Official or Superintendent. The Faculty Advisor and the Student Treasurer should provide appropriate time for processing.
5. The Central Treasurer will record the proper entries in the Extra-Curricular account and files the original pay order and the invoice as evidence of the entries.
6. The check is then provided to the Faculty Advisor or the Student Treasurer for proper recording by the club. When complete, the check is delivered to the vendor/recipient.

Risk Management

The faculty advisor will work with the business officials 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 extra-curricular activities and may prohibit certain events based on the review results.

Contracts, Commitments and Guarantees

All contracts, commitments, and guarantees require approval of the District's Purchasing Agent. All commitments and contracts will be the sole responsibility of the extra-curricular activity club giving rise to the transaction, regardless of change in advisors, membership, or officers.

Reporting

The Central Treasurer will provide a monthly statement to the Administration and the Board of Education, a statement of balances of all Extra-Curricular Clubs along with a reconciliation of the Extra-Curricular Account.