

STUDENT EXTRACLASSROOM ACTIVITIES (ECA) FUNDS MANAGEMENT REGULATION

Purpose

Extraclassroom activity (ECA) funds are raised by students for club purposes, and include receipts from ticket sales and other fundraising events. ECA funds exclude taxes or other charges established by the Board of Education (the Board) of the Bethlehem Central School District. Extraclassroom activity funds are those operated by and for the students. Monies are usually collected voluntarily by students, and spent by them as they see fit so long as they abide by established regulations. All extraclassroom funds must follow the procedures for extracurricular funds as outlined in this regulation and The Safeguarding, Accounting, and Auditing of Extraclassroom Activity Funds as published by the NY State Education Department (Revised 2015).

Organizational Procedures for the Creation of New Clubs

1. Students desiring to form an extraclassroom activity must petition their principal in writing. The petition will state the purpose and describe the activities of the proposed club. Any new clubs that will use a volunteer staff advisor may be approved solely by the principal. 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 faculty advisor of the informal school organization that starts 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 building principal and the Bethlehem Central Teachers Association (BCTA) president. Note: Only clubs chartered by January 31st of the school year can submit a request for an advisor stipend for the following year, aligned with the budget development process of the Bethlehem Central School District (the District).
3. In February, all newly formed chartered clubs in the high school and middle school will be invited to submit a request to the principal and the BCTA president to receive a stipend for the club advisorship. The school principal will then forward to the superintendent a request for a budget allocation for cocurricular 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 principal will ask that all current advisors of new clubs complete a written evaluation of club activities that occurred during the school year.

Approved Extraclassroom Activities

All extraclassroom activities must be approved by the Board of Education. The school business administrator will maintain an up-to-date register of all extraclassroom activities that are approved or

discontinued. By June 1st of each year, the high school and middle school central treasurers, in conjunction with the high school and middle school auditor, will provide the principal with the list of all clubs meeting the criteria for a bona fide student activity, who will provide it to the school business administrator. Additionally, the Board will annually approve or reapprove the extraclassroom activity.

Charter

Each extraclassroom activity will annually adopt a written charter that defines the purpose of the organization, duties of its officers, meeting dates, rules of procedure, and other such matters as are deemed necessary. The charter of each extraclassroom activity will be approved by the advisor and the principal.

Meetings

All extraclassroom activities should meet at least once monthly while school is in session. These meetings will be held on school property. Extraclassroom activities will not meet outside the school property unless they have received the consent of their principal.

Appointment of Officers

The Board of Education will appoint to a one-year term, on the recommendation of the superintendent, members of the regular faculty to fill the following positions:

1. Auditor (high school and middle school)
2. Faculty advisor(s)
3. Central treasurer (high school and middle school)

Faculty Advisor

Each extraclassroom activity must have a faculty advisor recommended by the superintendent and appointed by the Board of Education. The faculty advisor must attend all meetings of the extraclassroom activity, be responsible for the supervision of all programs in which the group participates, and ensure that the policies and regulations for operation of extracurricular clubs are followed.

Basic Procedures

1. The high school and middle school central treasurers will hold a September meeting that will be required for all club advisors and student treasurers for the purpose of reviewing the District and NYS Education Department guidelines and regulations. No account will be opened unless the advisor and treasurer attend this meeting.
2. All accounts must have lockable boxes in which any funds to be deposited will be stored in the main office vault.

3. No petty cash funds will be maintained by clubs.
4. In order to verify recorded receipts, a club shall implement a process for verifying tickets sold. That process shall be recorded as part of the deposit record (i.e., prenumbered receipts, prenumbered tickets, etc.).
5. All account deposits and payments must show the signatures of the student treasurer and the faculty advisor of the club. Without these signatures, the central treasurer will return the request to the club advisor without taking any action.
6. 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.
7. Any loans made by the Student Association for cash flow purposes to any other account will be at the discretion of the central treasurers with notification provided to the advisor of the Student Association. All loans must be repaid by June 1st of the current year. At the close of the school year accounting period (traditionally June 30th 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 principal to be reinstated as a recognized club and reimburse any loan provided by the Student Association.
8. 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 school.

Carry Forward Funds

Funds must be raised and spent by students, for the purposes identified by the students. Thus, student clubs should have minimal carry forward balances from one year to the next. Clubs are permitted to make large purchases over the course of several years; however, the club minutes should reflect the need to maintain a larger balance and should authorize future members of the club to expend funds for those purchases. Other than reserving funds for future purchases, there should be a minimum carry forward balance to provide adequate funding for expenses that may be incurred early in the subsequent year, prior to collection of club revenues.

Clubs should help students learn how to responsibly manage funds for an organization. Students are encouraged to adopt annual budgets to demonstrate good oversight and planning.

Inactive Clubs and Leftover Funds

An inactive extraclassroom activity is defined as one having no financial activity for one full school year. If an inactive club is identified, the principal will direct the central treasurer to liquidate the leftover funds of this club in accordance with the following:

1. Leftover funds of inactive or discontinued extraclassroom activities shall automatically revert to the account of the general student organization or student council.

2. Inactive clubs must follow the organizational procedures set forth in this policy to reactivate previously existing activities.
3. Leftover class funds remaining within six months after a class graduates will be transferred to the Student Council, as per State Education Department administrative regulations.

Sales, Campaigns, and Fund-Raising Activities

The Faculty Advisor must get approval for all fund-raising activities from the building principal. The building principal will provide information to the superintendent or his/her designee on sales, campaigns, and fund-raising 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 must receive approval from the superintendent. International travel must receive approval from the Board of Education. The faculty advisor must provide a written itinerary to each student, along with a copy of the Code of Student Conduct (Policy # 5300) and secure written permission from a student's parent(s) and/or guardian(s) for all overnight and international 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, by the Transportation Department. Each club will be responsible for the actual cost of the transportation and will be invoiced upon trip completion. Trip cost estimates may be obtained from the Transportation Department. Although use of a private carrier is permitted in certain circumstances, the faculty advisor is required to coordinate the request through the Transportation Department, who will ascertain that the driver(s) for the private carrier are properly insured, properly licensed, and that the vehicle is appropriate, legal, and safe.

Risk Management

The principal must work with the school business administrator to assure that the District's exposure to any risk resulting from club activities or fund raisers 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 party. Periodically, the District may request that their primary liability insurance carrier conduct a review of the activities of the extraclassroom activities and may prohibit certain events based on the review results.

Tax Exempt Status

The extraclassroom activities of the District are not included in the exemption granted to the District from the New York State Department of Taxation and Finance. Without exception, clubs

and activities are prohibited from using the school's tax exemption. The taxable status of all fund-raising events will be enforced by the central treasurers. The central treasurers will be responsible for filing the periodic sales tax returns for the extraclassroom activity funds. Clubs must follow the guidelines for sales tax payments and collections as outlined in The Safeguarding, Accounting, and Auditing of Extraclassroom Activity Funds (Revised 2015)

Contracts, Commitments, and Guarantees

All commitments and contracts are the sole responsibility of the extraclassroom activity club involved in the transaction, regardless of change in advisors, membership, or officers.

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