



Independent School District #535

STUDENT ACTIVITIES MANUAL

Date: October 25, 2016

Introduction

Student activity accounts are for extracurricular activities where funds are raised BY students and FOR students that are currently enrolled. Each approved student activity account must have an advisor who is charged with the oversight of the student activity account. The advisor's role is to advise and guide the student activity yet not influence or direct the decisions of the students.

A student activity account must be either Under Board Control or Not Under Board Control.

1. Under Board Control (Fund 10)

By Taking control, the Board must also receive, disburse, and account for all funds of such activities in the same manner as all other revenue and expenditures of the district as directed by UFARS. Fund 10 expenditures must follow public purpose. Public purpose means an activity that meets all of the following standards:

- The activity will benefit the community as a whole.
- The activity is directly related to the functions of government.
- The activity does not have as its primary objective the benefit of a private interest.

2. Not Under Board Control (SBAA)

For a student activity Not Under Board Control, the Board must designate school administrators or designee to direct and control student activity accounts. The Board must be assured that the funds are being properly administered and that proper records are being kept by means of periodic reports and audits presented to the Board. Each student activity organization must provide an activity report to the Board, at minimum, annually.

The Board must first determine if the student activity is co-curricular or extracurricular prior to granting authority for the activity.

Co-Curricular Activities (Non-Athletics) (Fund 10)

Co-curricular activities are not offered for school credit, cannot be counted toward graduation and have one or more of the following characteristics:

- a) They are conducted at regular and uniform times during school hours, or at times established by school authorities;
- b) Although not offered for credit, they are directed or supervised by instructional staff in a learning environment similar to that found in courses offered for credit;
- c) They are partially funded by public funds for general instructional purposes under direction and control of the Board.

When the Board determines a student activity is co-curricular in nature, the Board **must** take charge of and control all co-curricular school activities of the teachers and children of the public schools in the district under the supervision or direction of the School Board. Participation in co-curricular activities by teachers or pupils in the school are permitted only by consent of the Board.

ExtraCurricular Activities (SBAA)

Extracurricular activities are defined as all direct and personal services for pupils for their enjoyment that are managed and operated under the guidance of an adult or staff member.

- a) They are not offered for school credit nor required for graduation
- b) They are generally conducted outside school hours
- c) The content of the activities is determined primarily by the pupil participants with the guidance of a staff member or other adult.

Certain Groups are never included in student activity accounts, nor are they part of the school district general fund.

Examples of such groups include, but are not limited to:

- a) Booster Club
- b) Parent Teacher Organizations
- c) Staff Related Accounts
- d) School Foundations
- e) Scholarship Fund

Due to potential conflict of interest, school employees must not direct or influence the activities listed above or similar groups.

- School employees, such as teachers, custodians, and paraprofessionals may participate in booster clubs, PTOs, or school foundations.
- School employees, administrators in particular, may not be voting members in a booster club, PTO, school foundation, or similar organization, and may not steer or make decisions for such organizations.

Activity Purpose

A statement of purpose must exist for each student activity account within the fund. An Activity Purpose Form must be completed for each student activity on an annual basis, signed by the advisor and principal or designee, and placed on file at a central location.

This form must include the following elements:

- Date
- Name of Activity
- Purpose of Activity

- Age, grade and/or interest of students served
- Acknowledgement that the advisor has received a copy of the Manual for Activity Fund Accounting (or District equivalent) and responsibilities related to the activity.
- Name of Advisor – printed, signature and date
- Name of Building Principal – printed, signature and date
- Instructions for disposal of the balance of the activities' funds upon termination.

Banking

If a separate checking account for student activity accounts is maintained, it must be at a Board approved depository and must have its own check sequence. Reconciliation of student activity bank account(s) must be completed monthly and in a timely manner. SBAA prohibits any transaction to be backdated beyond 90 days.

Student activity funds Not Under Board Control may not be transferred to the general fund to support operations. All checks issued must have supporting documentation and must have two signatures by approved district personnel.

Bank deposits must be completed, at a minimum, weekly.

A list of the check number and the amount of each check included in each deposit must be kept on file.

Contracts

No contract shall be made or authorized, except at a regular meeting of the Board or at a special meeting at which all members are present or of which all members have had notice. Student activities "Not Under Board Control" need to establish a contract for goods or services prior to the activity occurring. The contract is approved by the Board and that contract will be Under Board Control.

Checks

All Checks require two signatures. Voided checks must be kept on file as a reconciling item. Outstanding checks must be reviewed at year-end. Any checks outstanding for more than three years should be disposed of under the unclaimed property guidelines.

Donations & Equipment

Donations, Under Board Control, may not be made to individuals, recognized religious entities or organizations such as a booster club. Student activity accounts, Not Under Board Control, may accept donations of cash but **must** notify the Board of the acceptance of the donations. Only the Board may accept donation of equipment or non-cash items. Capital and non-capital equipment purchases funded

by a student activity group become the property of the district. **No gift cards or donations are allowed to be given to individual students.**

Policies

Student Activity Policies have to be in writing and provided to all students, faculty and staff involved with students activity. Activities must be self-sustaining. Home school students shall be allowed to participate in student activities. Student activity funds not under Board Control may not be transferred to the general fund to support operations.

No individual student activity account will operate with a negative cash balance.

Appropriate expenditures for student activity accounts include, but are not limited to:

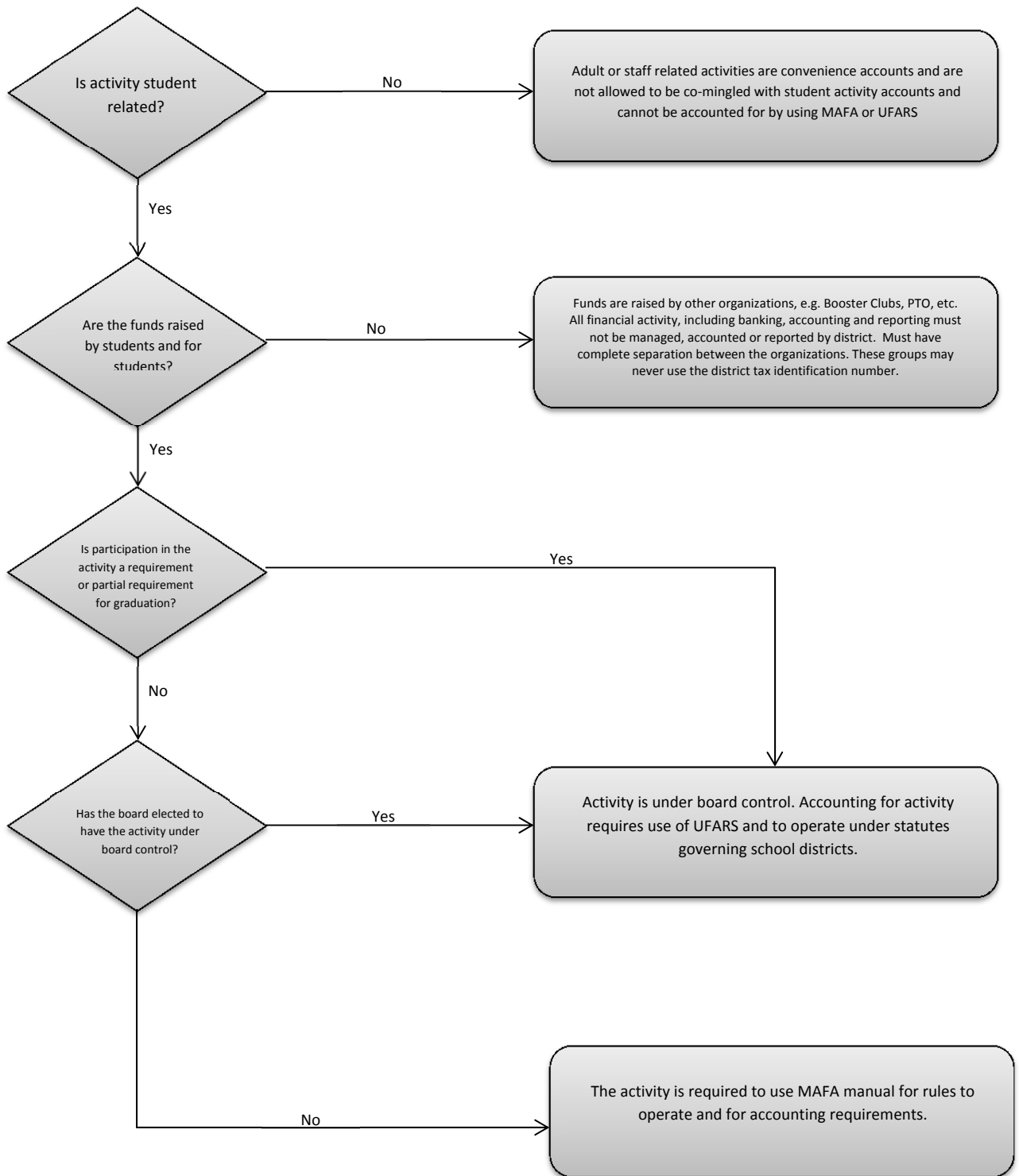
- Admission fees
- Donations (see exceptions in inappropriate expenditures section below)
- Entertainment
- Food
- Lodging
- Supplies and materials
- Clothing for students participating in the student activity
- Transportation
- Travel expenditures

Inappropriate expenditures for student activity accounts include, but are not limited to the following:

- Assemblies for the entire school
- Contract payments
- Employee compensation, gifts or awards
- Faculty meetings or events
- Labor or service payments
- Library books
- Office supplies
- Office or school furniture
- Textbooks
- Gift cards
- Gift certificates
- Field trips which are curricular in nature
- Donations to individuals
- Donations for religious activities
- Donations to booster clubs
- Donations to Parent Teachers Organizations
- Donations to staff related accounts
- Donations to school foundations

- Donations to scholarship funds
- Personal items for coaches, advisors or other staff members

Student Activity Account Decision Tree





STATEMENT OF PURPOSE Student Activity Account FY 2016 - 2017

(Fill out all of the highlighted fields, then print and sign the rest)

<u>Name of Activity & Sub Acct Number:</u> Click here to enter text.	<u>Source of Funds:</u> Click here to enter text.
<u>Purpose of Activity:</u> Click here to enter text.	<u>Grade and interest of students served:</u> Click here to enter text.

I, [Click here to enter text.](#) (Print Advisor Name) received a copy of the Student Activity Fund Manual and acknowledges my responsibility for assuring that proper procedures are followed. I also acknowledge that I will be held personally accountable for any deficit balance that may occur in the above named activity.

(Please click on the link for more information on Minnesota Department of Education [Chapter 14 here](#))

Upon termination of the above named activity, any unobligated funds that remain in the account will be disposed of in the following manner

[Click here to enter text.](#)

Advisor's Name: [Click here to enter text.](#) _____

Advisor's Email: [Click here to enter text.](#) _____

Advisor Signature: _____ Date: _____

Principal Signature: _____ Date: _____

Activity Student Representative Signature: _____ Date: _____

Student Activity Payment Order Form

Prior to writing out a check **ALL** of the following **MUST** be present: Approved PO in SBAA, properly filled out and signed payment order form, and proper backup documentation (receipts, invoices, etc.)

Vendor or person to issue check to:	Date:
Address:	Amount:
Reason for Payment:	
Activity Name:	SBAA Sub Acct #:

Student Officer Signature: _____ Date: _____

Faculty Advisor Signature: _____ Date: _____

Principal Signature: _____ Date: _____

*Payment order form and any documentation (receipts, invoices, etc), must be filed and available for audit.

Office Use Only:			
Date:	Req #:	PO #:	Check #:

Student Activity Payment Order Form

Prior to writing out a check **ALL** of the following **MUST** be present: Approved PO in SBAA, properly filled out and signed payment order form, and proper backup documentation (receipts, invoices, etc.)

Vendor or person to issue check to:	Date:
Address:	Amount:
Reason for Payment:	
Activity Name:	SBAA Sub Acct #:

Student Officer Signature: _____ Date: _____

Faculty Advisor Signature: _____ Date: _____

Principal Signature: _____ Date: _____

*Payment order form and any documentation (receipts, invoices, etc), must be filed and available for audit.

Office Use Only:			
Date:	Req #:	PO #:	Check #:



Activity fund Deposit/Receipt
Summary Form

Date: _____ Name of Activity: _____

Advisor: _____ Student Representative: _____

Receipts from where/what: _____

Coin total	\$
------------	----

Currency total	\$
----------------	----

Check(s) total	\$
----------------	----

Total Deposit	\$
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Student Activity Fund: _____

Signature of Depositor: _____

Counted By: _____ And _____

Date of Deposit: _____

Bookkeeper Signature: _____

Note: All currency is to be facing the same direction in bundles as follows:

- 20's on groups of \$100
- 10's on groups of \$100
- 5's on groups of \$100
- 1's on groups of \$ 50

(If bills do not add up to 100's or \$50's, please keep like bills together)

Deposit Slip

John Marshall High School

Date: _____

Account Name: _____

Account #: _____

Account Type:

Student Activity Deposit

Downtown Deposit (Fund 01 or Fund 10)

Advisor/Coach: _____

Description of Collection: _____

Count:

Currency _____

Coin _____

Checks _____

Total Deposit _____

Signature: _____

Office Use Only	
Currency _____	Check Amount: _____ Electronic Check Deposit Date: _____
Coin _____	
Total Cash Deposit _____	
Date: _____	Initials: _____

Deposit Slip

John Marshall High School

Date: _____

Account Name: _____

Account #: _____

Account Type:

Student Activity Deposit

Downtown Deposit (Fund 01 or Fund 10)

Advisor/Coach: _____

Description of Collection: _____

Count:

Currency _____

Coin _____

Checks _____

Total Deposit _____

Signature: _____

Office Use Only	
Currency _____	Check Amount: _____ Electronic Check Deposit Date: _____
Coin _____	
Total Cash Deposit _____	
Date: _____	Initials: _____



**List of Officers
Student Activity Account
FY 2016 – 2017**

Date: _____

Name of Activity: _____

Advisor:

Print Name: _____ Signature: _____ Grade: _____

President:

Print Name: _____ Signature: _____ Grade: _____

Vice-President:

Print Name: _____ Signature: _____ Grade: _____

Treasurer:

Print Name: _____ Signature: _____ Grade: _____

Secretary:

Print Name: _____ Signature: _____ Grade: _____

Other:

Print Name: _____ Signature: _____ Grade: _____

Other:

Print Name: _____ Signature: _____ Grade: _____

Other:

Print Name: _____ Signature: _____ Grade: _____