

## **Noninstructional Operations and Business Services**

### **Student Activities Accounting**

#### I. Purpose

This policy establishes procedures for the management of student activities accounting.

#### II. General Statement of Policy

The school district recognizes the need to provide opportunities to advance student learning, skills and talents through district activities. The district is obligated to ensure maximum accountability for public funds and student activities funds.

The district will account for all student activities funds related to curricular, cocurricular and extracurricular activities. The district will not account for funds generated from nonstudent activities, groups or organizations (i.e. parent organizations, booster groups).

#### III. Definitions

##### A. Curricular Activities

“Curricular activities” means those portions of the school program for which credit is granted, whether the activity is part of a required or elective program.

##### B. Cocurricular Activities

“Cocurricular activities” means those portions of the school-sponsored and school-directed activities designed to provide opportunities for students to participate in such experiences on an individual basis or in groups, at school and at public events, for improvement of skills (i.e., interscholastic sports, pep band). Cocurricular activities are not offered for school credit, cannot be counted toward graduation, and have one or more of the following characteristics:

1. They are conducted at regular and uniform times during school hours, or at times established by school authorities;
2. They are directed or supervised by instructional staff in a learning environment similar to that found in courses offered for credit; and
3. They are partially, primarily or totally funded by public moneys for general instructional purposes under direction and control of the school board.

### C. Extracurricular (Noncurricular/Supplementary) Activities

“Extracurricular (noncurricular/supplementary) activities” means all direct and individual services for students for their enrichment that are managed and operated under the direction/guidance of an adult or staff member.

Extracurricular activities have all of the following characteristics:

1. They are not offered for school credit nor required for graduation;
2. They generally are conducted outside school hours or, if partly during school hours, at times agreed upon by the participants and approved by school authorities;
3. The content of the activities is determined primarily by the student participants under the direction/guidance of a staff member or other adult.

The school board will take charge of and control over all student activity accounting that relates to extracurricular activities.

### D. Public Purpose Expenditure

“Public purpose expenditure” is one which benefits the community as a whole, is directly related to the functions of the school district, and does not have as its primary objective the benefit of private interest.

## IV. Management and Control of Activity Funds

### A. Curricular, Cocurricular and Extracurricular Activities Under School Board Control

1. All money received from activities under school board control will be deposited in the general fund to be disbursed for expenditures and compensation connected with the activity.
2. All revenues and expenditures related to activities under school board control will be accounted for in accordance with Uniform Financial Accounting and Reporting Standards (UFARS) and school district policies and procedures.
3. Any and all costs of activities under school board control may be provided from school revenues.
4. All student activities funds (see Appendix I) will be collected and expended:
  - a. in compliance with district policies and procedures;

- b. under the general direction of the building principal and with the participation of students and faculty members who are responsible for generating the revenue;
  - c. in a manner which does not produce a deficit or an unreasonably large accumulation of money to a particular student activity fund;
  - d. for activities which directly benefit the majority of those students making the contributions in the year the contributions were made whenever possible; and
  - e. in a manner which meets a public purpose.
5. Any residual money from inactive activities accounts will be transferred to other existing activity accounts prior to the end of the fiscal year. The principal and student treasurer of the activity will designate the recipient activity account(s).

#### V. Demonstration of Accountability

- A. The school board will direct its independent certified public accountants to audit, examine and report upon student activities accounts as part of its annual school district audit, in accordance with state law.
- B. The school board will review and account for all student activity accounting that relates to noncurricular/supplementary activities.
- C. The business department will develop and maintain the student activity accounting procedures handbook to define procedures for budget and accounting procedures for student activities. All procedures will comply with state and federal laws.

#### Legal References:

Minn. Stat. § 123B.02, Subd. 6 (General Powers of Independent School Districts)  
 Minn. Stat. § 123B.09 (Boards of Independent School Districts)  
 Minn. Stat. § 123B.15, Subd. 7 (Officers of Independent School Districts)  
 Minn. Stat. § 123B.35 (General Policy)  
 Minn. Stat. § 123B.36 (Authorized Fees)  
 Minn. Stat. § 123B.37 (Prohibited Fees)  
 Minn. Stat. § 123B.38 (Hearing)  
 Minn. Stat. § 123B.49 (Extracurricular Activities; Insurance)  
 Minn. Stat. § 123B.52 (Contracts)  
 Minn. Stat. § 123B.76 (Expenditures; Reporting)  
 Minn. Stat. § 123B.77 (Accounting, Budgeting, and Reporting Requirement)  
 Minn. Rules Part 3500.1050 (Definitions for Pupil Fees)

*Visina v. Freeman*, 252 Minn. 177, 89 N.W.2d 635 (1958)  
Minn. Op. Atty. Gen. 159a-16 (May 10, 1966)

Cross References:

Uniform Financial Accounting and Reporting Standards (UFARS)

Manual for Activity Fund Accounting (MAFA)

Policy 701 (Establishment, Adoption and Modification of School District Budget)

Policy 702 (Managing Fund Balance Reserves)

Policy 703 (Accounting)

Policy 704 (Annual Audit)

Policy 705 (Development and Maintenance of an Inventory of Fixed Assets and a Fixed Asset Accounting System)

Policy 709 (Acceptance of Gifts, Donations and Bequests)

Policy  
adopted: 1/10/11  
Revised: 9/22/14  
Revised: 2/17/17  
Revised: 12/16/19

INDEPENDENT SCHOOL DISTRICT 273  
Edina, Minnesota

Appendix I to Policy 711

**STUDENT ACTIVITIES FUNDS – GUIDELINES AND PROCEDURES**

- A. While still being under Board control, each student activity will maintain its own separate account, using operating procedures based on UFARS, MAFA and recommendations from the district's auditor.
- B. Each activities fund will be self-sustaining under the guidance of a staff member or an appointed advisor.
- C. All activities funds will be controlled and monitored by the district's business services office. The business services office will also account for the receipts and expenses for each activity.
- D. Any new activity, change in activity, or termination of activity will be documented and submitted to the business services office.
- E. The business services office will maintain a current list of present activities accounts. This list will indicate the activity's name, a brief description of purpose, and the name of the activity's advisor and student treasurer.
- F. A student activities check request form will be approved by the following individuals before submission to the business services office for payment processing:
  - 1. Individual activity fund treasurer (where applicable)
  - 2. Individual activity fund advisor
  - 3. Administrator in charge of the activity
- G. A receipt control process will be maintained by the student organization for the collection of monies. Records to be kept must be simple, easy to handle, understandable and complete. All cash or checks received by the activity fund's treasurer or advisor are to be deposited intact and on a timely basis.
- H. Deposit records are to be completed, per instructions established by the business services office, and forwarded to the business services office.

Established: 7/18/11  
Revised: 9/22/14  
Updated: 12/16/19

Appendix II to Policy 711

**STUDENT ACTIVITIES**

**Non-Fine Arts Activities with Curricular Component Under School Board Fiscal Control**

DECA
Newspaper – <i>Zephyrus</i>
Student Council
Yearbook – <i>Windigo</i>

**Activities with Curricular Component Under School Board Fiscal Control**

FINE ARTS	CLUBS
High School Bands:	Academic Triathlon – Middle School
Jazz Band/Jazz Band II	Breakfast Book Club
Concert Band	Competition Cheerleading – HS/MS
Varsity Band	French Club
Symphonic Band	German Club
High School Choirs:	Latin Club
Bel Canto Ensemble	Hip Hop Dance Club
Mixed Ensemble	History Day Club – Middle School
Varsity Ensemble	<i>Images</i> – Literary Magazine
Chamber Singers	Intramurals
High School Orchestra	Knowledge Masters – Middle School
Varsity Orchestra	Chinese Club
Symphonic Orchestra	Ping Pong Club
Philharmonic Orchestra	World Quest
High School Theater:	Math Olympiad – Elementary
Fall Musical	Math Team/League – HS/MS
One-Act Play	Mock Trial
Winter Play	Model UN
Spring Play	Performance Dance (Hornettes)
Comedy Sportz	Knowledge Bowl
Guthrie on Stage	Quiz Bowl
Middle School Bands:	Safety Patrol – Elementary
Jazz Band/Lab Band/Stage Band	Science Club
Middle School Choir:	Thespians/Drama Clubs– HS/MS
Chamber Choir/Ensemble	Variety/Talent Show – Middle School
Middle School Theater:	Yearbook – Middle School
Fall, Winter, Spring Plays	212/Student Leadership Team – HS/MS

MINNESOTA STATE HIGH SCHOOL LEAGUE	MINNESOTA STATE HIGH SCHOOL LEAGUE
Adapted Athletics (Boys/Girls)	Debate
Alpine Skiing (Boys/Girls)	One-Act Plays
Badminton (Girls)	Speech
Baseball	Robotics
Basketball (Boys/Girls)	
Competition Dance (Girls)	
Cross Country (Boys/Girls)	
Football	
Golf (Boys/Girls)	
Gymnastics (Girls)	
Hockey (Boys/Girls)	
Lacrosse (Boys/Girls)	
Nordic Skiing (Boys/Girls)	
Soccer (Boys/Girls)	
Softball (Girls)	
Swimming and Diving (Boys/Girls)	
Synchronized Swimming (Girls)	
Tennis (Boys/Girls)	
Track and Field (Boys/Girls)	
Volleyball (Girls)	
Wrestling	

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