

Adopted: June 17, 2008

Rothsay Public School Policy 713

Orig. 2004

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713 STUDENT ACTIVITY ACCOUNTING

I. PURPOSE

The school board recognizes the need to provide alternative paths to learning, skill development for its students, and activities for student enjoyment. It also understands its commitment to and obligation for assuring maximum accountability for public funds and student activity funds.

II. GENERAL STATEMENT OF POLICY

A. Curricular and Co-curricular Activities

The school board shall review all student activity funds that relate to curricular and co-curricular activities.

[Note: The school board is required by Minnesota Statutes section 123B.49, subdivision 2, to take charge of and control over all cocurricular activities, including all money received for such activities.]

B. Extracurricular Activities

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

[Note: The school board is required by Minnesota Statutes section 123B.49, Subd. 4, to take charge of and control over all extracurricular activities, including all money received for such activities.]

C. Non-Student Activities

In overseeing student activity accounts under this policy, the school board shall not maintain or account for funds generated by non-students including, but not limited to, convenience funds of staff members, booster club funds, parent-teacher organization or association funds, or funds donated to the school district for specified purposes other than student activities.

III. DEFINITIONS

A. Co-curricular Activity

A “co-curricular activity” means those portions of the school-sponsored and 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. Co-curricular activities are not offered for school credit, cannot be counted toward graduation.

B. Curricular Activity

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

C. Extracurricular (Non-curricular/Supplementary) Activity

An “extracurricular (sporting) activity” means all direct and personal services for students for their enjoyment that are managed and operated under the guidance of an adult or staff member.

D. Public Purpose Expenditure

A “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 and Co-curricular Activities

1. All money received on account of cocurricular activities shall be turned over to the treasurer, who shall deposit such funds in the general fund, to be disbursed for expenses and salaries connected with the activities, or otherwise, by the school board upon properly allowed itemized claims.
2. The treasurer shall account for all revenues and expenditures related to curricular and cocurricular activities in accordance with the Uniform Financial Accounting and Reporting Standards (UFARS) and school district policies and procedures.

B. Extracurricular Activities

1. Any and all costs of extracurricular activities under board control may be provided from school revenues.
2. All money received or expended for extracurricular activities under board control shall be recorded in the same manner as other revenues and expenditures of the school district and shall be turned over to the treasurer, who shall deposit such funds in the general fund, to be disbursed for expenses connected with the activities, or otherwise, by the school board upon properly allowed itemized claims.

3. The treasurer shall account for all revenues and expenditures related to extracurricular activities under board control in accordance with UFARS and school district policies and procedures.
4. All student activity funds will be collected and expended:
 - a. in compliance with school district policies and procedures;
 - b. under the general direction of the 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. Activity accounts of a graduated class will be terminated prior to the start of the school year following graduation. Any residual money from a graduating class activity fund will remain in the general fund and may be used for any school district purpose. Prior to depositing such accounts, all donations or gifts accepted for the specific purpose of the student activity account shall be administered in accordance with the terms of the gift or donation and school district policy.

V. DEMONSTRATION OF ACCOUNTABILITY

A. Annual External Audit

The school board shall direct its independent certified public accountants to audit, examine, and report upon student activity accounts as part of its annual school district audit in accordance with state law.

B. Fundraiser Report

The administration will prepare a fundraising report semi-annually which will be reviewed by the school board in May and November. The report will list the activity, type of fundraisers, timing, purpose, and results.

[Note: The school board should conduct periodic reviews of student fundraising. The manner in which such reviews are conducted is in the discretion of the school board.]

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.14, 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)
MSBA/MASA Model Policy 510 (School Activities)
MSBA/MASA Model Policy 511 (Student Fundraising)
MSBA/MASA Model Policy 701 (Establishment and Adoption of School District Budget)
MSBA/MASA Model Policy 701.1 (Modification of School District Budget)
MSBA/MASA Model Policy 702 (Accounting)
MSBA/MASA Model Policy 703 (Annual Audit)
MSBA/MASA Model Policy 704 (Development and Maintenance of an Inventory of Fixed Assets and a Fixed Asset Accounting System)
MSBA/MASA Model Policy 706 (Acceptance of Gifts)