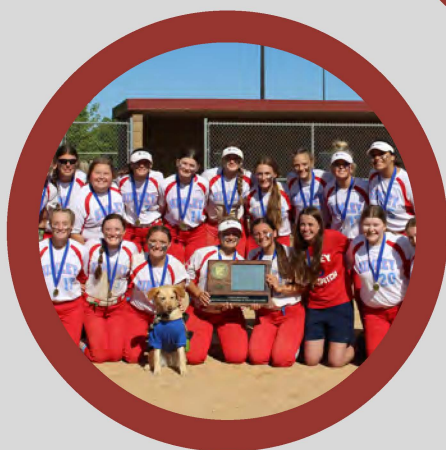


ISD 199 STUDENT ACTIVITY ADVISOR HANDBOOK



2026-2027 School Year

Introduction

This handbook serves as a summary of the Manual for Activity Fund Accounting (MAFA) guide issued by the Minnesota Department of Education with additional information specific to Inver Grove Heights School District's internal processes for Student Activity Advisors. This handbook does not supersede guidelines in the MAFA guide, but is meant as a more user-friendly guide that summarizes the information and excludes information that does not pertain to Inver Grove Heights Schools.

Purpose

Statutes and other required practices govern financial accounting and reporting requirements for Minnesota public schools. The Manual for the Uniform Financial Accounting and Reporting Standards (UFARS) for Minnesota Schools contains the legal authority and the financial accounting system for all educational programs and the MAFA manual is a chapter of the UFARS manual.

The Basics

Student activity funds are to be used for student activity purposes and for those students currently enrolled who participate in that student activity. Student activity funds may not be used for general district operations, except as described elsewhere in this Chapter. (Example: A student activity must purchase the equipment through the district and the equipment becomes the property of the district.)

- **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.
- Independent School District 199 student activity funds are under board control.

What does it mean that these funds are under board control?

- The board, by authority of MN Statutes section 123B.49 Subdivision 4(d) may assume direction and control of student activities
- Activities must be financially self-sustaining (except for salaries of advisors and facility use)
- The School Board reviews all transactions for approval
- An annual audit is required
- The audit of these accounts are presented to and reviewed by the school board annually
- Minutes must be taken at student activities meetings
- Advisor training is required annually
- Accounting is done through the district's financial accounting software, which is Skyward

Accountability

Student activity accounting must abide by all rules in the MAFA manual and are audited at the end of every fiscal year.

What qualifies as an extracurricular student activity?

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

Accounting

- Lending and Borrowing funds to an individual or entity is not permitted under any circumstance in student activity accounts.
- Funds may not be transferred to the general fund of the school district.

Budgeting

- Budgets should be developed by the student leadership with approval by the advisor.
- Funds carryover between fiscal years for each activity.
- Activities must be self-sustaining except for wages and facility use.
- Gifts and donations (cash and non-cash items) must be accepted by the school board on behalf of the student activity, but funds are still receipted into student activity account.
- Expenditures must align with the activity purpose form.
- A negative fund balance is not permitted. If a negative fund balance occurs, it is the liability of the student activity advisor.
- When a student activity is terminated or dissolved the funds will be transferred to another student activity account as determined by the advisor and/or student members of the terminated or dissolved activity.

Activity Purpose Forms

- Required at the start of every school for every student activity
- Due by September 30th of each school year or within two weeks of new student activity creation.
- Located at the end of this handbook

Expenditures

All expenditures must benefit the students participating in the student activity.

- All checks issued must have supporting documentation.
- Invoices and check requests must be submitted within a week of being received.
- Student activity expenditures must follow a public purpose and benefit the community as a whole.
- Expenses may never be paid with cash.
- Vendors must be able to provide a W-9 form.
- Check requests written out to a vendor must be prepared and approved by a student representative and the advisor before submission for payment.
- If at all possible, purchases should be made through the high school. Expense reimbursements are ONLY for those purchases that cannot be purchased through the high school.
- Reimbursements for expenses made by advisors must be approved by a student representative and then submitted through Skyward's online expense reimbursement approval process.

Directions at the back of this manual.

- Must follow all district purchasing processes and procedures
- Itemized receipt showing items purchased, price, store name, and date
- Reimbursements must be submitted within 60 days of purchase
- Separate receipt from personal and other district purchases
- The district cannot reimburse sales tax
- Expense reimbursements to students are allowable but must follow the same procedures as a staff reimbursement. It is preferable that when an expense reimbursement is necessary, that the advisor be the purchaser. If a student must be the purchaser, advisors should explain the process to students before purchases are made.

Examples of appropriate expenditures:

- Admission Fees
- Donations
- Entertainment
- Food
- Lodging
- Supplies and Materials
- Clothing for participating students
- Transportation
- Travel Expenses

Examples of inappropriate expenditures:

- Gift Cards or Gift Certificates
- Assemblies for the entire school
- Contract Payments, unless approved by the school board
- Employee compensation, gifts, or awards
- Faculty meetings or events
- Labor or Service payments
- Library books or textbooks

- Office Supplies
- Office or school furniture
- Items or activities that are curricular in nature
- Donations to: individuals, religious activities, booster clubs, parent teacher organizations, staff related accounts, school foundations, and scholarships (fund transaction).
- Personal items for coaches, advisors or other staff members
- Payments to district personnel, students, or other non-staff individuals

Equipment Purchases

- Purchases of equipment may be funded by the student activities accounts, but must be purchased by the high school and reimbursed by student activities.
- Equipment purchased by student activities remains the property of the district.

Contracts

- Any contracts required for goods or services must be established prior to the activity occurring.
- Contracts must be submitted to the Business Office with adequate time for it to be brought to the school board for review. The School Board approves items once per month.
- Contracts must be approved by the school board and are under school board control.
- Payments for contracted goods or services must be paid by the district.

Deposits

- All deposits must be counted and signed off on by the advisor and student using the Student Activity Deposit Form (located at the end of this handbook).
- All funds received must be deposited into the student activities account and never used to pay expenses or reimbursements and never used for cashing checks.
- All cash should be turned in to the main office at the end of each day and checks by the end of the week.
- All cash and checks need to be kept in a secured location before being turned into the main office for deposit. Examples would be a locked drawer or locked cash box.
- Checks returned as NSF (insufficient funds) are deducted from the activity account balance.
- All cash received must use numbered receipts, except for small fundraising items (such as candy bars or flowers).
- If the total amount fundraised is equal to the total amount donated, please notify the high school office when making the deposit. These transactions are made in different accounts.

Cash Boxes

- Cash boxes for events can be obtained through the activities office.
- Boxes must be returned immediately after the event with the same amount of cash that was given (seed money).
- Students may handle cash and give change but must be supervised by an advisor.

Fundraising

- Process: Advisors must complete the crowdfunding/fundraising process within Skyward prior to beginning fundraising efforts or posting the fundraiser information.
- Directions for the fundraising process are available on the district website in the staff section, under business services and are also provided at the back of this manual.
- Fundraising is not allowed for the direct benefit of an individual(s) or a family(ies).
- Fundraising includes the collection of non-monetary items for charity.
- If the total amount fundraised is equal to the total amount donated, please notify the high school office when making the deposit. These transactions are made in different accounts.

Activities Purpose Form - ISD 199

Name of Activity: _____

Date: _____

Purpose of Activity:

Age, grade and interest of students served:

I, _____ (advisor) received a copy of the *Student Activities Advisor Handbook* and acknowledge my responsibility for assuring that proper procedures are followed.

Advisor's Name Printed

Advisor's Signature

Building Leader Printed

Building Leader Signature

Upon termination of the above named activity, any unobligated funds that remain in the account will be applied towards the Student Activity account banking fees and the remainder will be applied to the following student activities account voted/chosen by the advisor and students:





INDEPENDENT SCHOOL DISTRICT 199
Inver Grove Heights, MN 55076

SIMLEY HIGH SCHOOL

STUDENT ACTIVITY DEPOSIT FORM (Student Clubs)

Date _____

Name of Activity _____

MONEY COLLECTED FOR:	ACCOUNT NUMBER	AMOUNT
		COIN -
		CURRENCY -
		CHECKS -
	TOTAL DEPOSIT	\$

I declare that this claim is correct.

Advisor's Initials

Depositor's Initials

APPROVAL: _____
Activity Advisor

Principal or Designee will approval electronically

Student Representative

Student Representative

All expense reimbursements require a verbal pre-approval. Expenses reimbursed through Special Education funding require a written pre-approval form through the Special Education Department. With the exception of mileage expenses, Special Education expenses are not submitted through this electronic process at this time.

REMINDERS: All expense reimbursements are due within **60 days** of when items purchased, services rendered, or miles traveled.

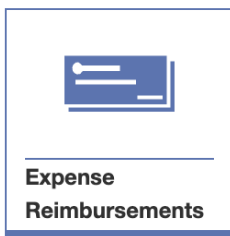
The district is sales tax exempt and can only reimburse sales tax on certain travel expenses. See the [Travel Expense Procedures](#) for more information.

Except for mileage, all other expenses **require itemized receipts**: showing every item purchased, cost per item, total cost, merchant name, date of purchase.

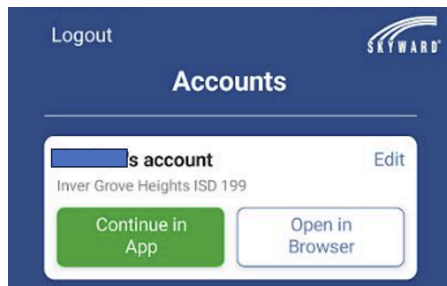
Personal purchases are not allowed on reimbursement receipts. Never block of any line item fully. Sales tax may be crossed out, but never blacked out fully.

Expense Reimbursement Submission Process

1. From the employee access dashboard within Skyward Qmlativ, select "Expense Reimbursements".



2. Expense Reimbursements are not an available option within the Skyward mobile app. To submit an expense reimbursement request on a mobile device, you must select "Open in Browser".



3. In the upper right corner, select "Add Expense Reimbursement".

 Add Expense Reimbursement

4. All expense reimbursements, except for mileage reimbursement, require an itemized receipt. To attach receipts, either click on "Select Attachments" or drag and drop

 Select Attachment(s) or Drag and Drop Attachment(s) here

attachments.

Receipts must be itemized, meaning they show each item purchased and the price, any additional taxes and fees, vendor name, and date. Please note that on most purchases,

except for certain travel expenses, sales tax can not be reimbursed. Please see the [travel expense procedures](#) for more information.

5. The Expense Reimbursement Group can be left at the Default setting.
6. Select the Assignment, if applicable.
7. Select the fiscal year.
8. Enter the start and end dates of your expenses. If you are submitting mileage on a regular basis, use the first and last day of the month as your date range and submit when the month is complete.
9. Enter a short description of your expense (examples: classroom Supplies, mileage)
10. Click “Save & Add Detail”

Save & Add DetailSaveCancel

EXPENSE REIMBURSEMENT DETAILS

Attachments

Select Attachment(s) or Drag and Drop Attachment(s) here

Maximum size: 150MB

*Expense Reimbursement Group

DEFAULT

DEFAULT - USES ORG CHART

Assignment

AUNE, HEATHER - Director

DIR OF BUS SERV - DISTRICT OFFICE - 2024-07-01 - 2025-06-30

*Fiscal Year

2024-2025

*Transaction Start Date

04/01/2025 Tuesday

31

*Transaction End Date

04/30/2025 Wednesday

31

Description

April Mileage

11. If traveling between school district buildings, select District Defined Travel

District Defined Travel ☒

12. If not traveling between ISD199 schools or district office, skip to step 16.

*Date

04/01/2025 Tuesday

31

13. Select the date of the travel

14. Then select the location traveled from and to from the drop down menus. If traveling

Round Trip

☒

roundtrip, select the box under “Round Trip”.

TRIPS

*From

PINE BEND ELEMENTARY

*To

ISD 199 DISTRICT OFFICE

Round Trip

☒

15. This will fill in the number of miles and mileage rate.

*Date

04/01/2025 Tuesday

31

TRIPS

*From

PINE BEND ELEMENTARY

*To

ISD 199 DISTRICT OFFICE

Round Trip

☐

Miles

2.52

Rate

0.70

Entry Total

1.76400

Purpose

IEP Meeting

Add Trip

16. Enter a description of the travel in the “Purpose” field.

17. If your expense is not mileage between buildings, enter the date that the mileage was

traveled or expense incurred.

*Date
04/01/2025 Tuesday 

18. Select the expense type from the drop down menu.

04/01/2025 Tuesday 

 View: Skyward Default  Filter: Skyward Default

	Expense Reimbursement Type Code	Expense Reimbursement Type Description
 Select 	BREAKFST	BREAKFAST MEAL REIMBURSEMENT
 Select 	CLASSSUP	SUPPLIES - CLASSROOM
 Select 	DINNER	DINNER MEAL REIMBURSEMENT
 Select 	GRANT	GRANT RELATED EXPENSE
 Select 	LIC/MEM	LICENSE OR MEMBERSHIP
 Select 	LODGING	LODGING
 Select 	LUNCH	LUNCH MEAL REIMBURSEMENT
 Select 	MILE25	2025 MILEAGE RATE
 Select 	PARKING	PARKING FEES
 Select 	REGISTER	REGISTRATION FEES

19. Enter the description, quantity, and amount.

*Expense Reimbursement Type CLASSSUP  SUPPLIES - CLASSROOM

Reimburse ☒

*Description 1st Grade Classroom Supplies

QUANTITY 1.00

AMOUNT (\$) 43.55

*Entry Amount (\$) 43.55

20. Click on the  under the Account Distribution and select the budget code.

ACCOUNT DISTRIBUTION

*Account



 Select 01 E 005 110 000 366 000 11,090.93 BUSINESS SERVICES - TRAVEL...

    50  Total Records 

 1.76 100.00 

21. Select an option at the top of the screen to save the expense.

 Save & Add Another  Save & Submit  Submit & Add New Expense Reimbursement  Save & Add New Expense Reimbursement  Save  Cancel

Reminders:

- If submitting any type of expense reimbursement, except for mileage, remember to attach the itemized receipt(s). Itemized receipts show the merchant name, date, items purchased, amount per item, tax & shipping if applicable, and total.

- Reimbursement requests are due within 60 days of when the travel occurred, items were purchased, or services rendered.
- Sales tax on purchases cannot be reimbursed, except for specific travel expenditures, and meals served outside of any district property (not food delivered to a district building). See the [Travel Expense Procedures](#) for more information.