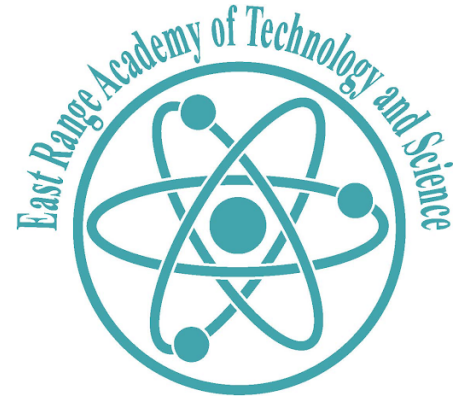


Student Activity Accounting



Adopted: 3/24/2014

Revised:

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. For these reasons, the School Board will assume control over and/or oversee funds for student activities as set forth in this policy.

II. GENERAL STATEMENT OF POLICY

A. Curricular and Co-Curricular Activities

The School Board shall take charge of, control over and account for all student activity funds that relate to curricular and co-curricular activities.

B. Extracurricular Activities

The School Board shall take charge of, control over and account for all student activity accounting that relates to extracurricular 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 (i.e., interscholastic sports, band, etc.). Co-curricular 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 the direction and control of the School Board.

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 (non-curricular/supplementary) 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. 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 by the participants and approved by school authorities;
3. The content of the activities is determined primarily by the student participants under the guidance of a staff member or other adult.

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 co-curricular activities shall be turned over to the business office manager, 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 business office manager shall account for all revenues and expenditures related to curricular and co-curricular activities in accordance with the Uniform Financial Accounting and Reporting Standards (UFARS), the Manual for Activity Fund Accounting (MAFA) to the extent applicable, and school district policies and procedures.

B. Extracurricular Activities

1. All extracurricular activities not under School Board control shall be self-sustaining with all expenses, except direct salary costs and indirect costs of the use of school facilities, met by dues, admissions or other student fundraising events. Each activity will have its own fund which will be reflected in the general fund. The activity's fund shall reflect only those salaries directly related to and readily identified with the activity and paid by public funds.
2. Revenues and expenditures for extracurricular activities shall be recorded and be managed according to MAFA and shall be reviewed for compliance with and accepted by the School Board in accordance with school district policies and procedures.
3. 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.
4. 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 be removed from the terminated student activity account and deposited into the general fund. 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.
5. Activity accounts for perpetual activities will have any positive balance forwarded to the next fiscal year. If the school's general fund experiences a revenue negative year, activity balances will not automatically carry over. In this circumstance, the School Board can determine the amounts, if any, forwarded to the next fiscal year.

V. DEMONSTRATION OF ACCOUNTABILITY

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.