

Student  
Activity  
Handbook  
2020-2021

Requirements and guidance for student activities under board control is provided by Minnesota Department of Education. See the Manual for Activity Fund Accounting at <https://education.mn.gov/MDE/dse/schfin/fin/UFARS/> - Chapter 14. The rules and procedures outlined below are drawn from this manual and formatted for the Owatonna Public School District.

### Activity Purpose Statement

- An *Activity Purpose Statement* form **must** be completed for each student activity initially and on an annual basis, signed by the Advisor and Principal or Activities Director, and placed on file in the Business Office prior to the initiation of student activity transactions.
- This form also includes instructions for how to dispose of any remaining student activity funds upon termination of the student activity.
- Any activity account which has been inactive for a maximum of one fiscal year **must** be disposed of, unless the advisor submits a plan to the building principal indicating why the activity has been inactive and why it should not be closed. The building principal **must** approve the plan. The submitted plan **must** account for any open and outstanding checks.
- A list of officers or student representatives must also be placed on file at the Business Office prior to the initiation of student activity transactions. The students listed on the Annual Purpose Statement form are **the only students** authorized to approve purchases.
- An annual **Activity Purpose Statement** **must** be submitted to the Business Office by October 1, 2019.

### Accounting Procedures

- The accounting procedures for the student activity accounts will be similar to the district accounting procedures. All transactions will be recorded in SMART (cash receipts, cash expenditures, etc.).
- Every student activity will be assigned account codes which are listed on the reports provided to you. Account codes can also be accessed by calling the Business Office.
- These codes will be used for all transactions relating to the student activity, such as deposit forms, purchase permits and transfer permits. **Please make sure the correct codes are listed on all items sent to the Business Office.**

### Budgeting

- Student activity budgets **must** be established each fiscal year by student leadership with approval of the advisor and district administrator. This budget is reported on the Activity Purpose Statement.
- The budget should conservatively include all plans or events for fundraising or other revenue, and the planned purchases with the budgeted revenue.
- All expenditures should directly benefit the students who raised the money. Significant carryovers should **NOT** exist at June 30, leaving future students to benefit from the activities of current students.

## Fundraising

**All school-sponsored fundraising activities should contribute to the educational experience of the student enrolled in school. These activities and projects should never be in conflict with the instructional program.**

1. Complete the "Grant/Fundraiser Form" through Google Forms located in the Employee Resources Shared Drive, Business Services folder.
2. The request must be approved by the Business Office BEFORE any fundraising activity is initiated and prior to making any commitment to vendors.
3. Each fundraising project is limited to a two (2) -week selling period or a specific time period approved on the "Grant/Fundraiser Form".
4. Whenever possible, fundraising activities should demonstrate the district's commitment to promoting healthful behaviors and improving personal wellness. Selling nutritious foods reinforces nutrition messages taught in classrooms and lunchrooms.
5. Members of the school staff are personally responsible for all products and any money handled during fundraising activities.
6. Unless you are selling candy, gum, coupon books, clothing, or prepackaged food, the Business Office will need to withhold and remit sales tax on the sales from your fundraiser.
  - a. There is one other exemption to sales tax if the vendor conducts the product sale and revenue collection online, without any deposits to the school district other than the net profit check.
7. Online fundraisers are preferred in which donors purchase online directly from a third party vendor. Net profits would be paid directly to the Business Office, and the third party vendor would be responsible for remitting sales tax, not the Business Office.
8. Door-to-door sales are discouraged, but if approved, students may be allowed to sell according to the following guidelines:
  - a. K-8: Allowed only if parent or guardian is with student
  - b. 9-12: Allowed only if two or more students work together
9. If fundraisers are conducted in person (i.e. door-to-door sales, food stands, etc.) the following procedures must be followed:
  - a. Two people (advisors, parents, students, or combination of the two) must solicit all fundraising sales together.
  - b. All items sold must be tracked on the "Fundraiser Tracking" Google Sheet, including quantity of each distinct item sold, cash/check collected by item (needs to tie to bank deposit), purchase price by item (needs to tie to invoice from vendor).
  - c. The bank deposit should be double counted by two staff members of the district prior to sending to the bank. Fundraising deposits should be counted, reconciled, and sent to the bank at least weekly.
    - i. Under no circumstances is money to be kept in classrooms, taken from the building by the fundraising advisor, or deposited in private accounts. Money collected prior to deposit should be kept in the building safe.
  - d. The invoice from the vendor needs to be reconciled to the "Fundraiser Tracking" Google Sheet by the advisor, with any differences explained.

- e. If goods for sale are purchased in advance of fundraiser, an inventory of the product for sale needs to be maintained by the advisor. The inventory should be counted by two district staff members and reconciled frequently throughout the course of the fundraiser.
10. Total fundraiser sales and profits will be compared to the fundraising goal listed on the "Grant/Fundraiser Form". Any significant overages/shortages will need to be explained by the fundraiser advisor. A plan for spending any overages must be submitted to the Business Office within a week of the fundraiser conclusion.

## Receipts

- All money collected must be given to the office to be locked in a safe or vault daily until a deposit can be made. No money should be left in desks, lockers, etc. Deposits must go to the bank **daily**. Student activity money must never be left in a school over a weekend.
- Please keep documentation for all deposits including check numbers, names and amounts, in case a refund is needed.
- State statute requires the school board to approve all donations. Student activity accounts may accept donations pending final approval by the school board. Donations are subject to final board review and public scrutiny. The student activity account advisor and principal or activities director is responsible for overseeing donations to ensure they are appropriate and consistent with the purpose of the student activity account. To submit a donation form for the school board to approve, please follow this link: [Donation Form](#)
- Student activity accounts **must** not borrow money from any individual or entity (ie. a booster club).
- If checks are deemed uncollectible, the amount of the check will be entered as a negative receipt against the activity account that originated the revenue. Bank fees for the returned check shall be charged to the activity account that originated the revenue.
- Personal checks may not be cashed for anyone out of a student activity fund. Personal checks may be accepted when payment is for the student activity account and is in the exact amount due. Checks shall not be made out for CASH.
- All cash and checks must be deposited after receiving them. Cash collected is **not** to be used to purchase items. Cash is to be deposited directly to the student activity account and then items must be purchased separately using a purchase permit.
- Please use the attached "Receipts Transmittal Report" (or the customized receipts transmittal report shared with you via Google Docs) to make deposits. This form can also be found on the Employee Resources Shared Drive – Business Services – Student Activities.
- Additional deposit procedures are required to prove that receipts collections are complete and equal to what is deposited in the bank. This requires the use of prenumbered tickets for admission events (dances, plays, etc.), inventory tracking, and/or proof that concession sales exceed expenses. Dual counting of deposits prior to sending a deposit to the bank is still a required procedure.

## Cash Boxes

- A cash box may be obtained temporarily from the Business Office for use to make change for admission or other events – i.e. Prom or Student Council dance.
- Cash boxes can be requested by completing the attached "Cash Box Request Form." Please submit this form to the business office **10** days prior to the event you are requesting cash for. The Cash Box Request form can also be found on the Employee Resources Shared Drive – Business Services – Student Activities.
- Cash box requests can only be made by the advisors listed on the Activity Purpose Statement and one of the advisors must be the one to pick up the cash box from the Business Office.
- Cash requested must be deposited in full at the bank with the receipts from the event within one business day after the event.

## Purchases

- Student approval is required **prior to** purchase.
- No items may be purchased of a personal nature for a staff person or student with the use of the district's exempt tax identification number. Employees or others cannot make personal purchases through a student activity account.
- Student activity accounts **must** not loan money to school employees, activity members or any other individual.
- No student or employee will be compensated for services through the activity or club account. Direct or indirect payment of salaries from student activity funds is strictly prohibited.
- No advisor workshops are allowed to be paid for with student activity funds. This type of activity is only allowed if the adult is chaperoning children at this event.
- Additional appropriate and inappropriate student activity purchase guidance:

### Appropriate Expenditures

- Supplies and materials
- Transportation
- Travel expenditures
- Contracted Services
- Food
- Lodging
- Admission fees for the entire group, (not an individual)
- Entertainment
- Donations (see exceptions in inappropriate expenditures section at right)
- Clothing for students participating in the student activity

### Inappropriate Expenditures

- Office supplies
- Textbooks & library books
- Assemblies for the entire school
- Gift cards & certificates (including Chamber Dollars)
- Field trips which are curricular in nature
- Employee compensation, gifts or awards
- Facility meetings or faculty events
- Labor or service payments
- Personal items for coaches, advisors or other staff
- Donations to: individuals, religious activities, scholarship funds, booster clubs, Parent Teacher Organizations, staff related accounts, school foundations
- Scholarships

- If a Purchase Order is required by a vendor for a student activity purchase, a purchase permit should be completed and sent to Sarah Cramblit at the District Office prior to a PO being issued.
- HyVee purchases can be completed with a Purchase Order. Please contact Sarah Cramblit for assistance.

### Payment

- Student activity invoices will be paid by completing the attached “Purchase Permit” (or the customized purchase permit shared with you via Google Docs). This form can also be found on the Employee Resources Shared Drive – Business Services – Student Activities.
- The purchase permit should have three signatures: Principal/Activities Director, Advisor and Student (elementary level student activity purchases do not require a student signature). All supporting documentation (invoices not statements) for the purchase should be submitted along with the purchase permit. Student approval is required prior to purchase. Disbursements will be made in check only, never in cash.
- When purchase permits are received, balances will be checked and if the expenditures exceed the available accumulated balance, the request will not be accepted and the bill will remain unpaid until the revenue has been received.
- No individual activity account is to have a negative balance. The advisor of the activity is liable for any deficits and may be required to eliminate such deficit from his/her personal funds.
- **Student activity account checks will be issued every Thursday. To make the Thursday check run, the documentation must be to the AP Clerk by 12:00 PM on Tuesday. If you need to pick up the check please make note of this on the purchase permit. The check will be available for pick up on Friday from 7:30 - 4:00 at the District Office’s Business Office.**
- Capital and non-capital equipment purchases funded by a student activity group become the property of the district. The payments can be made directly from the student activity account.
- Transfers to other student activity accounts (see Activity Purpose Statement section for guidance on inactive or terminated accounts) can be requested by completing the attached “Transfer Permit”. This form can also be found on the Employee Resources Shared Drive – Business Services – Student Activities.

## Commonly Used Revenue Codes:

R-50-005-298-xxx-301-xxx

- 050 Fees from Patrons (dues)
- 060 Admissions to events
- 096 Donations (must be approved by the school board)
- 099 Misc Revenue (sales, fundraising profits)

## Commonly Used Expenditure Codes:

E-50-005-298-xxx-301-xxx

- 305 Consult/Fees for Service
- 329 Postage
- 350 Repairs & Maintenance
- 369 Entry Fees/Student Travel
- 401 Supplies
- 490 Food
- 530 Equipment
- 820 Dues/Memberships



# Owatonna Public Schools

## Annual Student Activity Purpose Statement

**\*All sections must be completed.\***

**\*Purchase & transfer permits turned in without proper signatures will not be paid.\***

**\*Please keep a copy of this form for your records. \***

Date: \_\_\_\_\_ Name of Activity: \_\_\_\_\_

Grade(s) of students who will benefit from this activity: \_\_\_\_\_

Purpose of Activity: \_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

Tentative Budget for this school year \$ \_\_\_\_\_ \$ \_\_\_\_\_  
REVENUE EXPENDITURES

Current year plan for raising funds: \_\_\_\_\_

\_\_\_\_\_

Current year plan for spending funds: \_\_\_\_\_

\_\_\_\_\_

Upon termination, or inactivity for more than one fiscal year, of the above-named activity, any unobligated funds that remain in the account will be transferred to: (**must** be another student activity account. If one is not listed, OMS or OHS Student Council will be used):

\_\_\_\_\_

### **Student Activity Guidance**

Student activities are in nature by the students and for the students. The advisor role is limited to advising only. The students should be making the decisions regarding the allocation of funds.

Student activities are not permitted to pay staff or contracted staff related costs. The student activity cannot donate funds to the district that will then be used to pay for staff-related costs.

All expenditures must benefit the students participating in the student activity who are currently enrolled.

**Appropriate donations** should meet the mission and vision of the student activity as determined by the students.

**Inappropriate donations** from the student activity accounts include, but are not limited to, the following:

- Donations to: individuals, religious activities, scholarship funds, booster clubs, parent teacher organizations, staff related accounts, school foundations



### **Appropriate Expenditures**

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

### **Inappropriate Expenditures**

- Office supplies
- Textbooks & library books
- Assemblies for the entire school
- Gift cards & certificates (including Chamber Dollars)
- Field trips which are curricular in nature
- Employee compensation, gifts or awards
- Facility meetings or faculty events
- Labor or service payments
- Personal items for coaches, advisors or other staff
- Donations to: individuals, religious activities, scholarship funds, booster clubs, parent teacher Organizations, staff related accounts, school foundations

I, the advisor and principal/AD listed below, have received a copy of the Student Activity Accounting Handbook and acknowledge my responsibility for ensuring proper procedures are followed. I also acknowledge that I will be held accountable for any deficit balance that may occur in the above-named activity account.

\_\_\_\_\_  
Advisor's Name Printed

\_\_\_\_\_  
Advisor's Signature

\_\_\_\_\_  
Date

\_\_\_\_\_  
Advisor's Name Printed

\_\_\_\_\_  
Advisor's Signature

\_\_\_\_\_  
Date

\_\_\_\_\_  
Building Principal or AD Name Printed

\_\_\_\_\_  
Building Principal or AD Signature

\_\_\_\_\_  
Date

I, the student approver(s) listed below, will be involved in the decision making process for how to raise and spend funds from this student activity account, and understand that I will be asked to sign Purchase Permits as documentation that I approve the purchase listed on the purchase permit.

\_\_\_\_\_  
Student Approver Name Printed

\_\_\_\_\_  
Student Approver's Signature

\_\_\_\_\_  
Date

\_\_\_\_\_  
Student Approver Name Printed

\_\_\_\_\_  
Student Approver's Signature

\_\_\_\_\_  
Date

\_\_\_\_\_  
Student Approver Name Printed

\_\_\_\_\_  
Student Approver's Signature

\_\_\_\_\_  
Date

\_\_\_\_\_  
Student Approver Name Printed

\_\_\_\_\_  
Student Approver's Signature

\_\_\_\_\_  
Date

\_\_\_\_\_  
Student Approver Name Printed

\_\_\_\_\_  
Student Approver's Signature

\_\_\_\_\_  
Date

\_\_\_\_\_  
Student Approver Name Printed

\_\_\_\_\_  
Student Approver's Signature

\_\_\_\_\_  
Date

# RECEIPTS TRANSMITTAL REPORT

## For Student Activity Deposits

Bank Bag Number: \_\_\_\_\_

Date: \_\_\_\_\_

School: \_\_\_\_\_

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Student Activity: \_\_\_\_\_

Account Code: **R - 50 - 005 - 298** - \_\_\_\_ - \_\_\_\_ - **301** - \_\_\_\_ - \_\_\_\_ Bank: **BREMER (8152)**

Description of Deposit: \_\_\_\_\_  
(\*\*If this is a donation, the "Gifts to the District" form must be completed for submission to the School Board for acceptance.\*\*)

Total Deposit: \_\_\_\_\_

Depositor: \_\_\_\_\_

Reviewer: \_\_\_\_\_

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### Procedure for Deposits:

1. Prepare the deposit ticket ensuring the deposit ticket matches the bank account code 8152.
2. Fill out the Receipts Transmittal Report with bank bag number, date, name of school, activity, the appropriate account code, description of deposit, total amount of deposit, and the name of the individual creating the deposit on the depositor line.
3. We must have another individual recount the deposit and sign as the reviewer **after** both the depositor and the reviewer arrive at the same deposit total.
4. Send the deposit to the bank.
5. If the deposit total is inaccurate the bank will be instructed to send the deposit back to the original party for recount.
6. When the deposit receipt comes back from the bank, make a copy of the Receipts Transmittal Report, the deposit receipt and the yellow deposit ticket to keep for your records. Attach the yellow deposit ticket and the original bank receipt to the original Receipts Transmittal Report and send to Megan Stephoni at the District Office that same day.

# Purchase Permit

**(Charging Expenditures to Student Activities)**

**Pay To:**\_\_\_\_\_

**Address:**\_\_\_\_\_

**Student Activity Account:** \_\_\_\_\_

**Charge to account Code: E-50-005-298-\_\_ \_\_ \_\_-301-\_\_ \_\_ \_\_**

[illegible]

Principal or Activities Director: X\_\_\_\_\_

**Advisor: X**\_\_\_\_\_

**Student: X**\_\_\_\_\_

# Transfer Permit

(Transferring funds from ***Student Activities*** to the ***General Fund***)

**Student Activity:** \_\_\_\_\_

**Transfer Out of: \_\_-50-005-298-\_\_ \_\_ \_\_-301-\_\_ \_\_ \_\_**

Deposit to: -01-       -       -       -       -      

[illegible]

Principal or Activities Director: X\_\_\_\_\_

**Advisor: X** \_\_\_\_\_

**Student: X**\_\_\_\_\_

# CASH BOX REQUEST FORM

All Cash Box requests must be received **10 business days prior** to the event date. Please also notify the business office of this request to ensure it is received.

**Event/Activity:** \_\_\_\_\_ **Date of Event:** \_\_\_\_\_

**Account Code: R - 50 - 005 - 298 - \_\_\_\_ - 301 - \_\_\_\_**

**Total Amount Requested: \$** \_\_\_\_\_

## Denominations Needed:

<b>Dimes</b>	<b>\$</b>
<b>Quarters</b>	<b>\$</b>
<b>\$1</b>	<b>\$</b>
<b>\$5</b>	<b>\$</b>
<b>\$10</b>	<b>\$</b>
<b>\$20</b>	<b>\$</b>

**Principal/AD Signature:** \_\_\_\_\_ **Date:** \_\_\_\_\_

**Staff/Advisor Signature:** \_\_\_\_\_ **Date:** \_\_\_\_\_

**Student Signature:** \_\_\_\_\_ **Date:** \_\_\_\_\_

(Student signature is required when funds are coming from a Student Activity Account)

## **\*\*\*\*\* FOR BUSINESS OFFICE USE ONLY\*\*\*\*\***

I (the Staff/Advisor below) declare that I have received the total above to be used for the purpose(s) stated above. I will deposit the beginning cash along with all proceeds into the appropriate account the first business day following the event. If there are any discrepancies in the cash deposited, I understand that I will be held responsible.

**Staff/Advisor Signature:** \_\_\_\_\_ **Date:** \_\_\_\_\_

**Business Office Signature:** \_\_\_\_\_ **Date:** \_\_\_\_\_

**Business Office 2nd Count of Cash from Bank Performed By:** \_\_\_\_\_ **Date:** \_\_\_\_\_ **&** \_\_\_\_\_ **Date:** \_\_\_\_\_

# EVENT ADMISSIONS REPORT

Event/Activity: \_\_\_\_\_ Date of Event: \_\_\_\_\_

If questions or discrepancies with the cashbox arise please contact: \_\_\_\_\_

	Adult Admissions	Student Admissions
Ending Ticket #		
Beginning Ticket #		
Tickets Used (Ending Ticket # - Beginning Ticket #)		
Tickets Spoiled (If applicable)		
Total Admissions (Tickets Used - Tickets Spoiled)		
Ticket Price	\$	\$
<b>Total Sales</b> (Total Admissions * Ticket Price)		

(c) Total Sales: \$ \_\_\_\_\_ (a + b = c)

(d) Starting Cash: \$ \_\_\_\_\_

(e) Total Deposit Amount: \$ \_\_\_\_\_ (c + d = e)

Deposit Account Code: R - 50 - 005 - 298 - \_\_\_\_ - 301 - \_\_\_\_

I will deposit the beginning cash along with all proceeds into the appropriate account the first business day following the event. If there are any discrepancies in the cash deposited, I understand that I will be held responsible.

Preparer Signature: \_\_\_\_\_ Date: \_\_\_\_\_

Reviewer Signature: \_\_\_\_\_ Date: \_\_\_\_\_

\*\*\*All deposits are required to have two people counting and verifying the amounts are correct\*\*\*