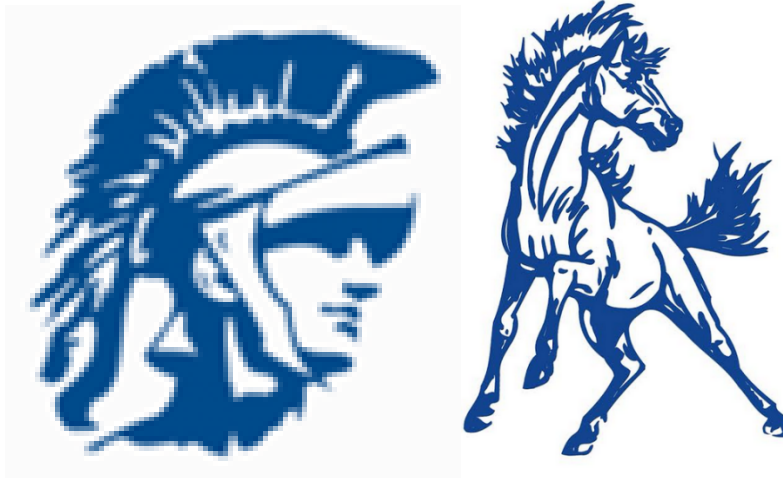


MANUAL FOR  
**STUDENT ACTIVITY FUNDS**

SKRR ISD #363



2022-2023 SCHOOL YEAR

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## Introduction

Student Activity Funds are for extracurricular activities where funds are raised **BY** the students and are used **FOR** the students that are currently enrolled. Each approved Student Activity fund must have an advisor who is charged with the oversight of the fund. The advisor's role is to advise and guide the Student Activity, yet not influence or direct the decisions of the students.

## Allowable Uses

All expenditures must benefit the students participating in the Student Activity, and who are currently enrolled.

Appropriate expenditures for Student Activity accounts include, but are not limited to:

- ⇒ Admission and participation fees for the entire group, not specific individuals within the group
- ⇒ Entertainment for specific Student Activity events, including contracted services (i.e. DJ for Prom)
- ⇒ Food
- ⇒ Lodging
- ⇒ Supplies and materials
- ⇒ Clothing for students participating in the Student Activity
- ⇒ Transportation
- ⇒ Travel Expenditures

## Inappropriate Uses

Inappropriate expenditures for Student Activity accounts include, but are not limited to the following:

- ⇒ Assemblies not representative of the Student Activity purpose
- ⇒ Employee compensation, gifts or awards
- ⇒ Faculty meetings or events
- ⇒ Labor or service payments (staff salaries or independent contractors acting as staff)

- ⇒ Library books
- ⇒ Office supplies
- ⇒ Office school or furniture
- ⇒ Textbooks
- ⇒ Gift Cards
- ⇒ Gift Certificates
- ⇒ Field trips which are curricular in nature
- ⇒ Personal items for coaches, advisors or other staff members
- ⇒ Donations
- ⇒ Payments to faculty, staff, individual students, or any individual person
- ⇒ Incentives for fundraisers (cash or noncash)

If you have any questions whether an expenditure would be allowable, please contact the Office or the Business Manager.

### Meeting Minutes

Student Activity meeting minutes are not required, but if your group takes minutes during their meetings approving revenue and expenditures, a signed copy of the summary sheet or minutes can be turned into the Business Manager after a meeting and relayed to the school board to further show student approval of their group's activity and the group's goals and intent.

### Student Approval

A student officer or member of the group needs to sign off on any revenue (deposits) or expenditures (reimbursements, purchases, transfers) the group makes.

### Fundraising

Student Activity Funds **must** adhere to the District fundraising policy, which is available in the District office. All fundraising activities must be approved, in advance, by Administration.

Fundraising is not allowed for the direct benefit of an individual(s) or family(ies). The student group may plan, organize and participate in the fundraising activity. However, the students cannot accept donations on behalf of the individual(s) or family(ies).

Student Activity Funds are not allowed to make donations. If a student group wishes to raise funds that will be donated to a nonprofit (ex. United Way, Food Shelf, American Heart Association), you must notify the Business Manager ahead of time. New State guidance requires that these funds be accounted for in a unique way.

Money earned through fundraising will be turned into the Office with the proper documentation so it can be receipted and deposited into the bank. Proper documentation includes support for what makes up the dollar amount being deposited (ex. fundraising forms noting number of items sold by each student, cash register tape showing quantities of each sale item multiplied by item price, etc.)

### Receipt of Gifts and Donations

Any gifts or donations received by the Student Activity Fund must be accepted by the School Board. The Student Activity Fund advisor or Administration is responsible for overseeing the donations to ensure they are appropriate or consistent with the purpose of the Student Activity Fund.

Only the School Board may accept donations of equipment or non-cash items. Upon acceptance, the equipment or non-cash item becomes the property of the District.

Funds received as a gift or donation should be turned into the office with proper documentation/description so it can be receipted and deposited into the bank.

### Disbursements

All Student Activity Fund expenditures will be processed through the District's standard procedures. To request that an order be placed or a check be cut on behalf of the Student Activity Fund, the following must occur:

⇒ Obtain a Student Activity Claim Form from the Office

⇒ Complete the claim form

***NOTE: The form must be signed by BOTH the advisor and at least one student representative***

⇒ Submit to Administration for signature

⇒ Turn the requisition form into the Office

⇒ The Business Office will cut a check to the vendor

Please allow enough lead time for the check to be cut. Last minute check requests may be denied by the Business Office.

If paperwork is not completed in advance, the District reserves the right to deny a disbursement. If this occurs, the advisor who authorized the payment may be personally responsible for any payment due to the vendor.

### Reimbursements

Student Activity Accounts will follow the standard procedure for employee reimbursements, claim form completed with supporting itemized documentation showing items that were purchased, total dollar amount, and payment was made and wasn't 'on account' or 'bill me' option for vendors. For restaurants the receipt copy listing food/beverages ordered is required.

### District Credit Card Use

Student Activity groups that need to purchase items using the District credit card need to sign out the card using the ISD #363 Credit Card log. Upon completion of the log, the credit card will be given to Advisor whereas itemized receipts outlining any items purchased and the corresponding student activity fund claim need to be submitted to the Business Office. Failure to comply with the credit card use procedures may result in denied future card use requests.

### Equipment

Equipment purchases funded by a Student Activity Fund become the property of the District.

**SKRR ISD #363**

**Activity Account Purpose Form**

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

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

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

Age, grade, and interest of students served: \_\_\_\_\_

Student Officers: \_\_\_\_\_

I, \_\_\_\_\_ (advisor) received a copy of the Manual for Activity Fund Accounting and acknowledge my responsibility for assuring proper procedures are followed.

\_\_\_\_\_  
Advisors Name Printed

\_\_\_\_\_  
Advisor Signature

\_\_\_\_\_  
Date of Submission

\_\_\_\_\_  
Building Leader Printed

\_\_\_\_\_  
Building Leader Signature

\_\_\_\_\_  
Date of Approval

Upon termination or inactivity greater than one year, of the above named activity, any unobligated funds that remain in the account will be disposed of in the following manner:

\_\_\_\_\_  
\_\_\_\_\_

**2022-2023 SCHOOL YEAR**