

**BEMIDJI AREA SCHOOLS  
BEMIDJI, MINNESOTA**

**DATE:           JANUARY 26, 2026**

**TO:             BOARD OF EDUCATION, ISD #31**

**FROM:          ASHLEY EASTRIDGE CPA, DIRECTOR OF BUSINESS SERVICES**

**SUBJECT:       STUDENT ACTIVITY ANNUAL REPORTING**

**COMMENTS:**

Annually the school board receives the attached fundraising report and summary statement of receipts, disbursements and current balances for each student activity account for review. In prior years, this information was presented as part of a separate student activities audit performed by our auditing firm. Effective in fiscal year 2019-2020, state statute no longer requires that student activities have a standalone audit, but that they be audited as part of the regular financial statement audit.

Attached is the student activities fundraising report and summary statement of receipts, disbursements and current balances for the fiscal year 2024-2025.

This is an informational presentation and requires no action this evening.

## 2024-2025 Student Activities Fundraiser Summary

SCHOOL	STUDENT ACTIVITY	EVENT/ACTIVITY	APPROVAL FORM	START DATE	END DATE	TOTAL RECEIPTS	TOTAL DISBURSEMENTS	NET RECONCILIATION
BHS-Cancelled	JROTC	Spaghetti Fundraiser	10/3/2024	11/10/2024	12/15/2024	\$0.00	\$0.00	\$0.00
BHS	NHS	Flower Sales	2/4/2025	2/5/2025	2/13/2025	\$1,414.75	\$834.00	\$580.75
BMS	STUDENT COUNCIL	SCHOOL DANCE	9/5/2024	10/1/2024	10/31/2024	\$4,731.90	\$404.14	\$4,327.76
BMS	PPR/DARE	SCHOOL DANCE	9/5/2024	9/18/2024	10/29/2024	\$4,975.10	\$254.40	\$4,720.70
BMS	BMS	Popcorn Sales	9/9/2024	10/1/2024	2/1/2025	\$10,702.50	\$0.00	\$10,702.50
BHS	BAND	Music Coupon Book	5/20/2025	9/26/2024	5/5/2025	\$14,681.00	\$7,500.00	\$7,181.00
BMS	BAND	FIELD TRIPS	9/18/2024	9/18/2024	10/31/2024	\$20,409.36	\$12,311.90	\$8,097.46
BHS	CHOIR	Music Coupon Book	10/5/2024	9/16/2024	11/30/2024	\$18,419.00	\$9,787.00	\$8,632.00
BHS	ORCHESTRA	Music Coupon Book	10/15/2024	9/26/2024	11/30/2024	\$10,825.00	\$5,412.50	\$5,412.50
HORACE MAY	STUDENT ACTIVITY	Sale of Husky TY's	3/7/2025	3/12/2025	3/13/2025	\$1,950.00	\$1,077.23	\$872.77
BHS	JROTC	Candy Bar Sales	10/3/2024	9/26/2024	5/1/2025	\$4,116.00	\$3,006.00	\$1,110.00
BMS	ORCHESTRA	Candy Bar Sales	2/20/2025	2/7/2025	5/31/2025	\$10,662.65	\$7,039.00	\$3,623.65
BMS	SPED	DANCE	5/9/2025	5/16/2025	5/16/2025	\$3,019.25	\$186.29	\$2,832.96
<b>TOTAL</b>						<b>\$105,906.51</b>	<b>\$47,812.46</b>	<b>\$58,094.05</b>

ISD #31

## SCHEDULE 3

Student Activity Fund (Summary)

6/25/2025

		<u>Fund Balance</u> <u>6-30-24</u>	<u>Receipts</u>	<u>Disbursements</u>	<u>Transfers</u> <u>In</u>	<u>Transfers</u> <u>Out</u>	<u>Fund Balance</u> <u>6-30-25</u>
Fund							
BEMIDJI HIGH SCHOOL		\$183,511.52	\$163,059.36	\$149,009.69			\$197,561.19
BEMIDJI MIDDLE SCHOOL		\$108,618.51	\$79,782.94	\$82,051.43			\$106,678.40
GENE DILLON		\$1,424.02	\$2,525.41	\$2,626.71			\$293.24
HORACE MAY		\$1,225.93	\$2,568.00	\$2,677.16			\$1,116.77
JW SMITH		\$5,801.09	\$321.00	\$5,025.51			\$1,096.58
LINCOLN		\$7,413.88	\$3,776.00	\$7,277.13			\$3,912.75
NORTHERN		\$1,463.23	\$1,704.33	\$736.51			\$2,431.05
SOLWAY		\$2,889.68		\$759.84			\$2,129.84
Total		<u>312,347.86</u>	<u>253,737.04</u>	<u>250,163.98</u>			<u>315,219.82</u>

ISD #31

Student Activity Fund (Bermidji High School)

6/30/2025

	Fund Balance 6-30-24	Receipts	Disbursements	Transfers In	Transfers Out	Fund Balance 6-30-25
Fund						
ART CLUB	\$100.96	\$724.22	\$3,075.00			\$2,451.74
ASL	\$8,834.47	\$3,450.00	\$1,179.00			\$6,563.47
LUMBERJACK PRODUCTIONS	\$3,019.87	\$2,400.00				\$619.87
BAND	\$20,613.30	\$14,898.92	\$16,529.50			\$22,243.88
CHESS CLUB	\$1.53					\$1.53
CHOIR	\$2,574.30	\$12,326.70	\$19,131.50			\$9,379.10
DAPE	\$10,849.04	\$8,889.32	\$8,556.62			\$10,516.34
FALL MUSICAL	\$709.45	\$491.39				\$218.06
GSA	\$488.61					\$488.61
JROTC	\$16,188.65	\$8,213.90	\$7,264.00			\$15,238.75
JUNIOR CLASS	\$12,394.18	\$14,996.55	\$17,248.00			\$14,645.63
KNOWLEDGE BOWL	\$855.61	\$813.92	\$871.49			\$913.18
MOCK TRIAL	\$256.81	\$1,349.93	\$1,215.00			\$121.88
N.H.S.	\$2,144.19	\$916.20	\$1,414.75			\$2,642.74
ORCHESTRA	\$7,602.02	\$9,249.89	\$11,312.00			\$9,664.13
OUTDOOR CLUB	\$3,158.74					\$3,158.74
ROBOTICS	\$9,085.09	\$11,898.20	\$3,150.00			\$336.89
SPEECH	\$54.28	\$281.16	\$1,220.00			\$993.12
STUDENT COUNCIL	\$20,576.84	\$11,663.61	\$18,886.64			\$27,799.87
SUMMER WEIGHT	\$30,712.37	\$20,165.37	\$20,051.18			\$30,598.18
YEARBOOK	\$5,147.16	\$5,950.17	\$12,865.00			\$12,061.99
<b>TOTAL</b>	<b>\$183,511.52</b>	<b>\$163,059.36</b>	<b>\$149,009.69</b>			<b>\$197,561.19</b>

ISD #31

Student Activity Fund (Bemidji Middle School)

6/30/2025

	Fund Balance 6-30-24	Receipts	Disbursements	Transfers In	Transfers Out	Fund Balance 6-30-25
Fund						
ALPHA POD	\$4,828.89		\$315.55			\$4,373.15
BAND	\$35,525.70	\$24,965.36	\$25,656.49			\$34,834.57
BETA POD	\$2,845.53	\$1,488.00	\$1,674.50			\$1,986.23
DELTA POD	\$4,149.34	\$1,229.00	\$1,474.00			\$4,718.07
CHORUS	\$3,741.64	\$806.00	\$1,086.18			\$3,461.46
EXTRA CURRICULAR	\$10,830.71	\$3,226.18	\$2,725.79			\$11,275.14
GAMMA POD	\$3,283.39		\$107.50			\$3,240.20
INCLUSION	\$772.00		\$118.30			\$653.70
JAZZ BAND	\$1,591.19		\$30.18			\$1,561.01
KAPPA POD	\$1,437.90	\$40.00	\$125.00			\$629.58
MEDIA	\$233.31	\$18.30	\$37.55			
ORCHESTRA	\$1,971.72	\$10,885.65	\$9,666.88			\$3,190.49
PHI POD	\$829.01		\$62.61			\$701.91
PPR	\$444.57	\$3,602.10	\$1,483.97			\$2,889.79
SPED ROOMS	\$451.14		\$370.54			\$2,483.62
SHOWCHOIR	\$3,326.76		\$2,480.35			\$2,596.41
SIGMA POD	\$4,372.81	\$40.00	\$153.51			\$3,390.37
STUDENT ACTIVITY	\$9,866.91	\$8,907.95	\$10,367.47			\$8,543.04
STUDENT COUNCIL	\$3,716.17	\$1,500.00	\$52.50			\$4,488.67
THETA POD	\$3,623.46	\$20.00	\$98.54			\$2,411.75
VALLEYFAIR	\$1,695.60	\$15,320.00	\$16,045.00			\$970.60
YEARBOOK	\$7,899.40	\$6,690.00	\$6,690.00			\$7,281.90
ZETA POD	\$1,181.36	\$1,044.40	\$1,229.02			\$996.74
<b>Total</b>	<b>\$108,618.51</b>	<b>\$79,782.94</b>	<b>\$82,051.43</b>			<b>\$106,678.40</b>

ISD #31  
 Student Activity Fund (Gene Dillon)  
 6/30/2025

		Fund Balance 6-30-24	Receipts	Disbursements	Transfers In	Transfers Out	Fund Balance 6-30-25
Fund							
4TH GRADE		\$1,113.55	\$382.95	\$89.71			\$293.24
5TH GRADE		\$310.47	\$2,142.46	\$2,537.00			
Total		\$1,424.02	\$2,525.41	\$2,626.71			\$293.24

ISD #31  
Student Activity Fund (Horace May)  
6/30/2025

	Fund Balance 6-30-24	Receipts	Disbursements	Transfers In	Transfers Out	Fund Balance 6-30-25
Fund						
STUDENT ACTIVITY	\$1,225.93	\$2,568.00	\$2,677.16			\$1,116.77
Total	1,225.93	2,568.00	2,677.16			1,116.77

ISD #31  
Student Activity Fund (JW Smith)  
6/30/2025

		Fund Balance 6-30-24	Receipts	Disbursements	Transfers In	Transfers Out	Fund Balance 6-30-25
Fund							
ACTIVITIES		\$5,801.09	\$321.00	\$5,025.51			\$1,096.58
Total		5,801.09	321.00	5,025.51			1,096.58

ISD #31  
Student Activity Fund (Lincoln)  
6/30/2025

		Fund Balance 6-30-24	Receipts	Disbursements	Transfers In	Transfers Out	Fund Balance 6-30-25
Fund							
KINDERGARTEN		\$240.69	\$1,130.00	\$1,106.10			\$264.59
1ST GRADE		\$264.87	\$137.25	\$279.31			\$122.81
2ND GRADE		\$904.83	\$215.75	\$1,115.77			\$4.81
3RD GRADE		\$216.05	\$1,668.00	\$1,837.97			\$46.08
ACADEMIC		\$5,710.37	\$20.00	\$2,434.19			\$3,296.18
ROCKETRY		\$77.07	\$605.00	\$503.79			\$178.28
Total		\$7,413.88	\$3,776.00	\$7,277.13			\$3,912.75

ISD #31  
 Student Activity Fund (Northern)  
 6/30/2025

		<u>Fund Balance</u> <u>6-30-24</u>	<u>Receipts</u>	<u>Disbursements</u>	<u>Transfers In</u>	<u>Transfers Out</u>	<u>Fund Balance</u> <u>6-30-25</u>
Fund							
STUDENT ACTIVITIES		\$1,463.23	\$1,704.33	\$736.51			\$2,431.05
Total		<u>1,463.23</u>	<u>1,704.33</u>	<u>736.51</u>			<u>2,431.05</u>

ISD #31  
Student Activity Fund (Solway)  
6/30/2025

		Fund Balance 6-30-24	Receipts	Disbursements	Transfers In	Transfers Out	Fund Balance 6-30-25
Fund							
KINDERGARTEN		\$960.11		\$759.84			\$200.27
STUDENT ACTIVITIES		\$1,929.57					\$1,929.57
Total		2,889.68		759.84			2,129.84