

WORK SESSION BOARD REPORT

TO: Board of Education

FROM: Director of Business Services Heather Aune

DATE: Monday, October 12, 2026



TOPIC/PURPOSE OF REPORT: Student Activities Funding Review

REFERENCE TO POLICY/STRATEGIC PLAN: Statement No. 84 of the Governmental Accounting Standards Board

RECOMMENDED BOARD ACTION: No Board Action Required

DATE FOR BOARD ACTION: N/A

REPORT:

The board previously approved the Resolution Regarding Board Control of Student Activities Funds.

The Governmental Accounting Standards Board (GASB) published GASB 84 requirements that went into effect on July 1, 2019 for the 2019-20 school year. The board states the objective of GASB Statement Number 84 is to “improve guidance regarding the identification of fiduciary activities for accounting and financial reporting purposes and how those activities should be reported.”

Changes when this took effect:

- All accounting runs through the Skyward software.
- Student Activities check disbursements are approved by the school board. (Included in general cash disbursements consent agenda item)
- Student Activities contracts are approved by the school board. (Consent Agenda Items)
- Included in the general school district financial audit.
- The Advisor Manual is updated annually and a training held with activity advisors every fall to go over the manual.
- Minutes need to be recorded at student activities meetings.
- Fundraising and Donations go through the pre-approval processes within Skyward.

Current Student Activities funds will be discussed.

STUDENT COUNCIL	1,856
HOMECOMING	12,719
CHOIR	3,818
NATIONAL HONOR SOCIETY	1,091
WORK PROGRAM	409
GERMAN CLUB	394
SPANISH CLUB	1,299
YEARBOOK	19,408
INTERNATIONAL CLUB	30
PROM	13,426
LINK CREW	23
GAY STRAIGHT ALLIANCE	31
BLACK STUDENT UNION	303
E-SPORTS	60
	54,867