713~~.~~ STUDENT ACTIVITY ~~ADMISSION TICKETS~~ ACCOUNTING

I. ~~.~~ *PURPOSE*

The ~~purpose of this policy is to communicate to students, employees, and the community the District's policy related to the cost of admission to student activities.~~

~~*GENERAL STATEMENT POLICY*~~

~~It shall be the policy of District 194 to make available for sale to the public an annual activities pass. It shall also be the policy of District 194~~school board recognizes the need to provide ~~a courtesy pass, free of charge, to all residents of the District who are age 65 and beyond. District residents who qualify may receive the courtesy pass at the District Office, High School Activities Offices, or the Lakeville Senior Center by presenting proof of age. Members of approved groups (e.g., Stray Cats) will also be provided a courtesy pass to recognize and support their efforts on behalf of students. Coaches in youth programs may receive a courtesy pass~~alternative paths to learning, skill development for its students, and activities for ~~regular season home events in their respective sports.~~
~~-~~student enjoyment. It also understands its commitment to and obligation
~~The annual activities pass and the courtesy pass shall be honored at all school events, with the exception of hockey, Cabaret Night, Minnesota High School League postseason activities, and other activities as announced in advance (e.g., plays, musicals, variety shows, coronation, etc.).~~

~~*PROCEDURES AND GUIDELINES*~~

~~Annual Student Activity Pass~~

~~1.~~ ~~The Activities Office shall appropriately inform the public of the student activities~~ for ~~which admission is charged.~~

~~2.~~ ~~Admission~~assuring maximum accountability for ~~individuals who do not purchase an annual~~ public funds and student activity ~~pass shall be at the rate recommended by the Student Activities Director and approved by the Executive Director of Business Services.~~ funds. For these reasons, the

~~3.~~ ~~The administration of the annual activity ticket program shall rest with the High School Activities Directors. Annual activity passes shall be made available for sale in the following manner:~~

- ~~Family Ticket - admission of parents and~~ school~~-age children when accompanied by their parents for the school year.~~
- ~~Student Ticket - admission of middle school and high school students for the school year.~~
- ~~Adult Ticket - admission of a single adult for the school year.~~
- ~~Courtesy Pass - admission of a single adult for the school year.~~

~~Employee Pass - All employees of the District shall be allowed free access into regular season home activity events (except hockey) with one guest upon presentation of the District picture identification badge. This benefit is granted with the understanding that the staff member~~ board will assume ~~responsibility in the appropriate supervision of students at the event when warranted and will inform the site manager of any~~

control over and/or oversee funds for student ~~or fan misbehavior.~~ activities as set forth in this policy.

II. GENERAL STATEMENT OF POLICY

A. Curricular and Cocurricular Activities

The school board shall take charge of, control over, and account for all student activity funds that relate to curricular and cocurricular activities.

[Note: The school board is required by Minnesota Statutes section 123B.49, subdivision 2, to take charge of and control over all cocurricular activities, including all money received for such activities.]

B. Extracurricular Activities

The school board shall take charge of and control over all student activity accounting that relates to extracurricular activities.

[Note: The school board is required by Minnesota Statutes section 123B.49, Subd. 4, to take charge of and control over all extracurricular activities, including all money received for such activities.]

C. Non-Student Activities

In overseeing student activity accounts under this policy, the school board shall not maintain or account for funds generated by non-students including, but not limited to, convenience funds of staff members, booster club funds, parent-teacher organization or association funds, or funds donated to the school district for specified purposes other than student activities.

III. DEFINITIONS

A. Cocurricular Activity

A "cocurricular 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.). Cocurricular 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 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 (Noncurricular/Supplementary) Activity

An "extracurricular (noncurricular/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 Cocurricular Activities

1. All money received on account of cocurricular activities shall be turned over to the treasurer, 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 treasurer shall account for all revenues and expenditures related to curricular and cocurricular activities in accordance with the Uniform Financial Accounting and Reporting Standards (UFARS) and school district policies and procedures.

B. Extracurricular Activities

1. Any and all costs of extracurricular activities may be provided from school revenues.

2. All money received or expended for extracurricular activities shall be recorded in the same manner as other revenues and expenditures of the school district and shall be turned over to the treasurer, 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.

3. The treasurer shall account for all revenues and expenditures related to extracurricular activities in accordance with UFARS and school district policies and procedures.

4. 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.

5. 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 remain in the general fund and may be used for any school district purpose. 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.

V. DEMONSTRATION OF ACCOUNTABILITY

A. Annual External Audit

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.

B. Fundraiser Report

~~4.~~

The administration ~~shall~~ will prepare a fundraising report semi-annually which will be reviewed by the school board in May and November. The report will list the activity, type of fundraisers, timing, purpose, and results.

[Note: The school board should conduct periodic reviews of student fundraising. The manner in which such reviews are conducted is in the discretion of the school board.]

Legal References:
Minn. Stat. § 123B.02, Subd. 6 (General Powers of Independent School Districts)
Minn. Stat. § 123B.09 (Boards of Independent School Districts)
Minn. Stat. § 123B.14, Subd. 7 (Officers of Independent School Districts)
Minn. Stat. § 123B.35 (General Policy)
Minn. Stat. § 123B.36 (Authorized Fees)
Minn. Stat. § 123B.37 (Prohibited Fees)
Minn. Stat. § 123B.38 (Hearing)
Minn. Stat. § 123B.49 (Extracurricular Activities; Insurance)
Minn. Stat. § 123B.52 (Contracts)
Minn. Stat. § 123B.76 (Expenditures; Reporting)
Minn. Stat. § 123B.77 (Accounting, Budgeting, and Reporting Requirement)
Minn. Rules Part 3500.1050 (Definitions for Pupil Fees)
Visina v. Freeman, 252 Minn. 177, 89 N.W.2d 635 (1958)
Minn. Op. Atty. Gen. 159a-16 (May 10, 1966)

Cross References:
Uniform Financial Accounting and Reporting Standards (UFARS)
ISD 194 ~~MSBA/MASA Mode~~l Policy 510 (School Activities)

~~MSBA/MASA Model~~ Policy 511 (Student Fundraising)
ISD 194 ~~MSBA/MASA Model~~ Policy 701 (Establishment and Adoption of School District Budget)
ISD 194 ~~MSBA/MASA Model~~ Policy 701.1 (Modification of School District Budget)
~~MSBA/MASA Model Policy 702 (Accounting)~~
ISD 194 ~~MSBA/MASA Model~~ Policy 703 (Annual Audit)
ISD 194 ~~MSBA/MASA Model~~ Policy 704 (Development and Maintenance of an Inventory of Fixed Assets and a Fixed Asset Accounting System)
ISD 194 ~~MSBA/MASA Model~~ Policy 706 (Acceptance of Gifts)

ISD 194 Policy 713
Prior Policy E-26
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