

**BEMIDJI AREA SCHOOLS
BEMIDJI, MINNESOTA**

DATE: JANUARY 22, 2024

TO: ISD #31 BOARD OF EDUCATION

FROM: ASHLEY EASTRIDGE, CPA, DIRECTOR OF BUSINESS SERVICES

SUBJECT: STUDENT ACTIVITY ANNUAL REPORTING

COMMENTS:

Annually the 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 2022-2023.

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

2022-2023 Student Activities Fundraiser Summary

SCHOOL	STUDENT ACTIVITY	EVENT/ACTIVITY	APPROVAL FORM	START DATE	END DATE	TOTAL RECEIPTS	TOTAL DISBURSEMENTS	NET RECONCILIATION	STATUS
	PPR, Student Council, Student Activities								
BMS		Dance	X	10/28/2022	10/28/2022	\$4,283.55	\$181.82	\$4,101.73	closed
BHS	JROTC	Chocolate Bars	X	10/26/2022	5/30/2023	\$2,113.00	\$1,488.00	\$625.00	closed
BHS	Student Council	Spiritwear	X	8/30/2022	5/30/2023	\$2,005.00	\$4,647.50	-\$2,642.50	closed
BHS	Student Advisory	Concessions	X	8/15/2022	6/1/2023	\$32,038.83	\$19,373.15	\$12,665.68	closed
BHS	Choir	Music Coupon Book	X	9/26/2022	11/21/2022	\$20,993.00	\$10,412.50	\$10,580.50	closed
BHS	Orchestra	Music Coupon Book	X	9/26/2022	10/31/2022	\$9,475.00	\$4,787.50	\$4,687.50	closed
BHS	Band	Music Coupon Book	X	9/26/2022	10/31/2022	\$11,416.00	\$7,912.50	\$3,503.50	closed
BHS	JROTC	Spaghetti Dinner	X	10/20/2022	10/27/2022	\$0.00	\$0.00	\$0.00	CANCELLED
BMS	All Pods	Popcorn Sales	X	10/1/2022	1/31/2023	\$9,788.75	\$454.19	\$9,334.56	closed
BMS	Band	Candy Bar Sales	X	10/1/2022	12/31/2022	\$28,821.70	\$16,286.91	\$12,534.79	closed
BHS	NHS	Carnation Sales	X	2/6/2023	2/13/2023	\$1,047.00	\$651.00	\$396.00	closed
TOTAL						\$121,981.83	\$66,195.07	\$55,786.76	

Student Activity Fund (Summary Sheet)

June 30, 2023

Fund		Fund Balance 6-30-22	Receipts	Disbursements	Transfers In	Transfers Out	Fund Balance 6-30-23
BEMIDJI HIGH SCHOOL		\$185,760.77	\$282,194.52	\$309,099.41	\$0.01	\$0.01	158,855.88
BEMIDJI MIDDLE SCHOOL		\$107,526.21	\$78,170.27	\$77,669.04			108,027.44
GENE DILLON		\$1,531.48		\$107.46	\$240.65	\$240.65	1,424.02
HORACE MAY		\$2,114.29	\$4.70	\$24.45			2,094.54
JW SMITH		\$12,050.39		\$866.97			11,183.42
LINCOLN		\$13,719.90	\$3,687.60	\$7,663.08	\$3,074.01	\$3,074.01	9,744.42
NORTHERN		\$5,069.25	\$1,448.06	\$3,990.85	\$1,457.73	\$1,457.73	2,526.46
SOLWAY		\$3,389.51		\$143.76	\$73.27	\$73.27	3,245.75
Total		331,161.80	365,505.15	399,565.02	4,845.67	4,845.67	297,101.93

Student Activity Fund (Bemidji High School)

June 30, 2023

Fund	Fund Balance 6-30-22	Receipts	Disbursements	Transfers In	Transfers Out	Fund Balance 6-30-23
ART CLUB	\$1,037.92	\$1,729.00	\$2,750.96			15.96
ASL	\$8,565.19		\$80.42			8,484.77
AV TECH CLUB	\$3,019.87					3,019.87
BAND	\$25,982.66	\$16,426.00	\$16,619.16			25,789.50
BOYS GOLF	\$0.01				\$0.01	
CHESS CLUB	\$76.48	\$20.00	\$94.95			1.53
CHOIR	\$13,956.30	\$136,810.00	\$147,101.20			3,665.10
DAPE	\$2,738.84	\$9,265.00	\$500.00			11,503.84
FALL MUSICAL	\$861.86					861.86
GSA	\$398.61					398.61
INTERACT CLUB	\$244.15					244.15
JROTC	\$12,640.40	\$5,479.00	\$6,149.40			11,970.00
JUNIOR CLASS	\$12,335.16	\$15,370.08	\$12,231.51			15,473.73
MOCK TRIAL	\$256.81					256.81
N.H.S.	\$1,547.75	\$1,297.00	\$920.58			1,924.17
ORCHESTRA	\$6,858.54	\$9,475.00	\$5,143.50			11,190.04
OUTDOOR CLUB	\$3,158.74					3,158.74
ROBOTICS	\$1,949.71	\$4,100.00	\$1,455.10			4,594.61
SPEECH		\$1,100.00	\$544.76			555.24
STUDENT ADVISORY	\$52,596.68	\$34,053.80	\$79,520.37	\$0.01		7,130.12
STUDENT COUNCIL	\$19,699.18	\$17,964.64	\$20,899.22			16,764.60
SUMMER WEIGHT	\$17,202.40	\$20,000.00	\$6,454.21			30,748.19
XC RUN	\$516.07		\$516.07			
YEARBOOK	\$117.44	\$9,105.00	\$8,118.00			1,104.44
Total	185,760.77	282,194.52	309,099.41	0.01	0.01	158,855.88

Student Activity Fund (Bemidji Middle School)

June 30, 2023

Fund	Fund Balance 6-30-22	Receipts	Disbursements	Transfers In	Transfers Out	Fund Balance 6-30-23
ALPHA POD	\$4,945.52	\$485.42	\$348.23			5,082.71
BAND	\$24,389.77	\$29,758.06	\$24,484.30			29,663.53
BETA POD	\$4,219.22	\$2,450.58	\$3,236.94			3,432.86
DELTA POD	\$2,088.85	\$3,632.62	\$2,128.00			3,593.47
CHORUS	\$5,415.41	\$3,630.25	\$3,909.87			5,135.79
EXTRA CURRICULAR	\$7,990.60	\$3,411.39	\$2,708.32			8,693.67
GAMMA POD	\$5,277.50	\$379.36	\$109.00			5,547.86
GLD - CLOSED	\$205.49		\$205.49			
INCLUSION	\$1,298.98		\$240.69			1,058.29
JAZZ BAND	\$2,637.39		\$850.00			1,787.39
KAPPA POD	\$710.65	\$768.88	\$679.85			799.68
MEDIA	\$176.21	\$36.70				212.91
ORCHESTRA	\$1,408.32		\$45.85			1,362.47
PHI POD	\$1,169.31	\$379.36	\$576.79			971.88
PHY ED	\$506.67		\$199.90			306.77
PPR	\$958.30	\$1,605.00	\$1,594.29			969.01
ROOM 902	\$701.16		\$100.00			601.16
SHOWCHOIR	\$3,512.76	\$1,440.00	\$1,696.10			3,256.66
SIGMA POD	\$4,902.33	\$325.74	\$416.13			4,811.94
STUDENT ACTIVITY	\$15,376.08	\$6,971.37	\$8,997.24			13,350.21
STUDENT COUNCIL	\$3,221.18	\$800.00	\$586.22			3,434.96
THETA POD	\$4,151.10	\$143.95	\$323.70			3,971.35
VALLEYFAIR	\$1,753.60	\$14,715.00	\$16,345.00			123.60
YEARBOOK	\$9,532.67	\$6,556.00	\$7,012.50			9,076.17
ZETA POD	\$977.14	\$680.59	\$874.63			783.10
Total	107,526.21	78,170.27	77,669.04			108,027.44

ISD #31

SCHEDULE 3

Student Activity Fund (Gene Dillon)

June 30, 2023

Fund		<u>Fund Balance 6-30-22</u>	<u>Receipts</u>	<u>Disbursements</u>	<u>Transfers In</u>	<u>Transfers Out</u>	<u>Fund Balance 6-30-23</u>
4TH GRADE		\$1,026.31		\$33.08	\$120.32		1,113.55
5TH GRADE		\$264.52		\$74.38	\$120.33		310.47
STUDENT ACTIVITIES		\$240.65				\$240.65	
Total		<u>1,531.48</u>		<u>107.46</u>	<u>240.65</u>	<u>240.65</u>	<u>1,424.02</u>

ISD #31 _____

SCHEDULE 3

Student Activity Fund (Horace May)

June 30, 2023

Fund		<u>Fund Balance</u> <u>6-30-22</u>	<u>Receipts</u>	<u>Disbursements</u>	<u>Transfers In</u>	<u>Transfers Out</u>	<u>Fund Balance</u> <u>6-30-23</u>
KINDERGARTEN		\$130.41	\$4.70				135.11
STUDENT ACTIVITY		\$1,983.88		\$24.45			1,959.43
Total		<u>2,114.29</u>	<u>4.70</u>	<u>24.45</u>			<u>2,094.54</u>

June 30, 2023

Student Activity Fund (JW Smith)

Fund	Fund Balance 6-30-22		Receipts	Disbursements	Transfers In		Transfers Out		Fund Balance 6-30-23	
KINDERGARTEN		\$1,374.16			\$403.39					970.77
1ST GRADE		\$598.49			\$132.50					465.99
2ND GRADE		\$1,168.30			\$101.56					1,066.74
3RD GRADE		\$113.00			\$29.97					83.03
ACTIVITIES		\$8,438.60			\$109.77					8,328.83
ART CLUB		\$357.84			\$89.78					268.06
Total		12,050.39			866.97					11,183.42

Student Activity Fund (Lincoln)

June 30, 2023

Fund		Fund Balance 6-30-22	Receipts	Disbursements	Transfers In	Transfers Out	Fund Balance 6-30-23
KINDERGARTEN		\$1,502.87	\$529.60	\$1,398.03			634.44
1ST GRADE		\$1,362.84	\$529.60	\$1,192.82			699.62
2ND GRADE		\$1,606.34	\$529.60	\$743.29			1,392.65
3RD GRADE		\$1,912.15	\$1,588.80	\$2,641.34			859.61
ACADEMIC		\$3,859.61		\$1,206.92	\$3,074.01		5,726.70
SCHOOL STORE - CLOSED		\$3,074.01				\$3,074.01	
ROCKETRY		\$402.08	\$510.00	\$480.68			431.40
Total		<u>13,719.90</u>	<u>3,687.60</u>	<u>7,663.08</u>	<u>3,074.01</u>	<u>3,074.01</u>	<u>9,744.42</u>

Student Activity Fund (Northern)

June 30, 2023

Fund		Fund Balance		Receipts	Disbursements	Transfers In	Transfers Out	Fund Balance	
		6-30-22						6-30-23	
KINDERGARTEN		\$1,457.73					\$1,457.73		
STUDENT ACTIVITIES		\$3,611.52		\$1,448.06	\$3,990.85	\$1,457.73			2,526.46
Total		5,069.25		1,448.06	3,990.85	1,457.73	1,457.73		2,526.46

June 30, 2023

Student Activity Fund (Solway)

Fund		<u>Fund Balance</u> <u>6-30-22</u>	<u>Receipts</u>	<u>Disbursements</u>	<u>Transfers In</u>	<u>Transfers Out</u>	<u>Fund Balance</u> <u>6-30-23</u>
KINDERGARTEN		\$1,459.94		\$143.76			1,316.18
1ST-2ND GRADE		\$73.27				73.27	
STUDENT ACTIVITIES		\$1,856.30			73.27		1,929.57
Total		<u>3,389.51</u>		<u>143.76</u>	<u>73.27</u>	<u>73.27</u>	<u>3,245.75</u>