



St. Louis Park Public Schools

TO: Dr. Kate Maguire, Superintendent
FROM: Patricia Magnuson, Director of Business Services
Shanique Williams, Assistant Director of Business Services
SUBJECT: Closure of certain student activity accounts

The purpose of this memo is to recommend that the School Board approve the closure of certain student activity accounts as of June 30, 2023.

Background

Student Activities are governed by Uniform Financial and Reporting Standards (UFARS) Chapter 14, Manual for Activity Fund Accounting (MAFA).

Student activity accounts are for extracurricular activities where funds are raised by students and for students that are currently enrolled and participate in the activity. Each approved student activity account must have an advisor who is charged with the oversight of the student activity account. The advisor's role is to advise and guide the student activity yet not influence or direct the decisions of the students. Student activity funds may not be used for general district operations.

The board, by authority of Minnesota Statutes 2021, section 123B.49, subdivision 4, must assume direction and control of student activities. By taking control, the board must also receive, disburse, and account for all funds of such activities in the same manner as all other revenues and expenditures of the district as directed by the UFARS manual.

On an annual basis it is the responsibility of the Business Office to review and assess the student activity accounts. Any student activity account, which has been inactive for one fiscal year, must be disposed of, unless the advisor submits a plan to the Business Office indicating why the activity has been inactive and why it should not be terminated.

Closure of student activity accounts has no bearing on whether the activity/club remains active. However, School Board action is required to remove any inactive accounts from financial reporting.

An internal review of the current list of 46 student activity accounts reveals these four (4) accounts that have a zero balance and have had no activity as far back as the 2019-2020 school year. These accounts will be closed as of June 30, 2023.

Middle School	
Close/Zero balance	MS DECA
High School	
Close/Zero balance	Boy Golf
Close/Zero balance	Strength Training
Close/Zero balance	Swim



St. Louis Park Public Schools

Another 12 accounts carry a balance, but have been inactive for at least two years. The Business Office recommends that the balances in these accounts be moved to a student activity account at each school that aligns with its apparent purpose or would benefit the entire student body:

Middle School			
Action	Name	Transfers In	Transfers Out
Close/Transfer	Activity		431.00
Close/Transfer	Athletics		2,781.00
Close/Transfer	International Club		2,302.00
Close/Transfer	Yearbook		10,358.86
Receive Funds	Student Council	15,872.86	
High School			
Close/Transfer	Boys to Men		25.00
Close/Transfer	Business Innovations		1,767.36
Close/Transfer	Engraving		1,691.00
Close/Transfer	German		66.00
Close/Transfer	Mandala		2,848.00
Close/Transfer	NTA		45.00
Close/Transfer	Roots and Shoots		323.00
Close/Transfer	Theater Fund		3,126.00
Receive Funds	DECA	1,767.36	
Receive Funds	Environmental Fund	323.00	
Receive Funds	Student Council	4,675.00	
Receive Funds	Thespians	3,126.00	

Next Steps

We recommend that the School Board of Independent School District 283, St. Louis Park Public Schools, take action to close certain Student Activity accounts and transfer remaining funds to other Student Activity Accounts as of June 30, 2023. These adjustments will be reflected in the June 30, 2023 audit report.