

**BEMIDJI AREA SCHOOLS
BEMIDJI, MINNESOTA**

DATE: JANUARY 27, 2025
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 2023-2024.

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

2023-2024 Student Activities Fundraiser Summary

| SCHOOL | STUDENT ACTIVITY | EVENT /ACTIVITY | APPROVAL FORM | START DATE | END DATE | TOTAL RECEIPTS | TOTAL DISBURSEMENTS | NET RECONCILIATION |
|--------------|--|---------------------|---------------|------------|------------|---------------------|---------------------|--------------------|
| BMS | PPR, Student Council, Student Activities | Dance | X | 10/27/2023 | 10/27/2023 | \$3,759.23 | \$27.50 | \$3,731.73 |
| BHS | French | Card Sales | X | 11/6/2023 | 11/20/2023 | Cancelled | Cancelled | Cancelled |
| BHS | Student Council | Spirit wear | X | 8/25/2023 | 6/1/2024 | \$420.00 | \$0.00 | \$420.00 |
| BHS | Student Advisory | Concessions | X | 8/15/2023 | 6/1/2024 | \$49,525.67 | \$25,068.42 | \$24,457.25 |
| BMS | All Pods | Popcorn Sales | X | 11/1/2023 | 2/1/2024 | \$11,781.50 | \$221.80 | \$11,559.70 |
| BMS | Band | Candy Bar Sales | X | 9/17/2023 | 10/6/2023 | \$25,937.05 | \$16,406.45 | \$9,530.60 |
| BHS | Student Advisory | Paper Rock Scissors | X | 10/30/2023 | 10/31/2023 | Cancelled | Cancelled | Cancelled |
| BHS | French | Sanford | X | November | March | Cancelled | Cancelled | Cancelled |
| GD | 5th Grade | Spirit Wear | X | 9/26 | 10/5/2023 | \$11,355.00 | \$9,825.50 | \$1,529.50 |
| BHS | JROTC | Chocolate Bars | X | 10/1 | 5/24/2024 | \$4,510.00 | \$2,820.00 | \$1,690.00 |
| BHS | Choir | Music Coupon Book | X | September | March | \$12,408.00 | \$9,787.50 | \$2,620.50 |
| BHS | Orchestra | Music Coupon Book | X | September | March | \$10,850.00 | \$5,425.00 | \$5,425.00 |
| BHS | Band | Music Coupon Book | X | September | March | \$12,210.00 | \$7,912.50 | \$4,297.50 |
| BHS | JROTC | Spaghetti Dinner | X | 12/17/2023 | 12/17/2023 | \$1,397.00 | \$312.47 | \$1,084.53 |
| BHS | ASL | Donations | X | December | March | Cancelled | Cancelled | Cancelled |
| BHS | NHS | Flower Sales | X | 2/1/2024 | 2/14/2024 | \$1,172.00 | \$696.00 | \$476.00 |
| BMS | Orchestra | Chocolate Bars | X | 5/8/2024 | 5/24/2024 | \$7,687.05 | \$4,728.00 | \$2,959.05 |
| TOTAL | | | | | | \$153,012.50 | \$83,231.14 | \$69,781.36 |

Student Activity Fund Summary

30-Jun-24

| Fund | Fund Balance 6-30-23 | Receipts | Disbursements | Transfers In | Transfers Out | Fund Balance 6-30-24 |
|-----------------------|----------------------|--------------|---------------|--------------|---------------|----------------------|
| BEMIDJI HIGH SCHOOL | \$158,855.88 | \$170,724.57 | \$194,954.42 | \$0.00 | \$0.00 | \$183,511.52 |
| BEMIDJI MIDDLE SCHOOL | \$108,027.44 | \$80,070.96 | \$80,673.49 | \$0.00 | (\$11.46) | \$108,618.51 |
| GENE DILLON | \$1,424.02 | \$2,802.28 | \$1,671.50 | \$0.00 | \$0.00 | \$293.24 |
| HORACE MAY | \$2,094.54 | \$868.81 | \$0.20 | \$0.00 | \$0.00 | \$1,225.93 |
| JW SMITH | \$11,183.42 | \$3,284.21 | \$0.00 | \$0.00 | \$0.00 | \$7,899.21 |
| LINCOLN | \$9,744.42 | \$8,442.92 | \$6,112.38 | \$0.00 | \$0.00 | \$7,413.88 |
| NORTHERN | \$2,526.46 | \$2,024.30 | \$961.07 | \$0.00 | \$0.00 | \$1,463.23 |
| SOLWAY | \$2,889.68 | \$356.07 | \$0.00 | \$0.00 | \$0.00 | \$2,889.68 |
| | \$296,745.86 | \$268,574.12 | \$284,373.06 | \$0.00 | (\$11.46) | \$313,315.20 |

BHS STUDENT ACTIVITIES 2023-2024

| STUDENT ACTIVITY ACCOUNT | BEGINNING BALANCES | DISBURSEMENTS (DEBITS) | RECEIPTS (CREDIT) | TRANSFERS | ENDING BALANCES |
|--------------------------|---------------------|------------------------|---------------------|---------------|---------------------|
| ART CLUB | \$15.96 | \$10.00 | \$95.00 | \$0.00 | \$100.96 |
| ASL | \$8,484.77 | \$3,235.30 | \$3,585.00 | \$0.00 | \$8,834.47 |
| PRODUCTIONS | \$3,019.87 | \$0.00 | \$0.00 | \$0.00 | \$3,019.87 |
| BAND | \$25,789.50 | \$26,468.20 | \$21,292.00 | \$0.00 | \$20,613.30 |
| CHESS CLUB | \$1.53 | \$0.00 | \$0.00 | \$0.00 | \$1.53 |
| CHOIR | \$3,665.10 | \$15,748.80 | \$14,658.00 | \$0.00 | \$2,574.30 |
| DAPE | \$11,503.84 | \$654.80 | \$0.00 | \$0.00 | \$10,849.04 |
| FALL MUSICAL | \$861.86 | \$152.41 | \$0.00 | \$0.00 | \$709.45 |
| FRENCH | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| GSA | \$398.61 | \$0.00 | \$90.00 | \$0.00 | \$488.61 |
| INTERACT CLUB | \$244.15 | \$0.00 | \$0.00 | \$0.00 | \$244.15 |
| JROTC | \$11,970.00 | \$5,709.14 | \$9,502.00 | \$0.00 | \$16,188.65 |
| JUNIOR CLASS | \$15,473.73 | \$20,395.55 | \$17,316.00 | \$0.00 | \$12,394.18 |
| KNOWLEDGE BOWL | \$0.00 | \$556.00 | \$1,411.61 | \$0.00 | \$855.61 |
| MOCK TRIAL | \$256.81 | \$900.00 | \$900.00 | \$0.00 | \$256.81 |
| N.H.S. | \$1,924.17 | \$951.98 | \$1,172.00 | \$0.00 | \$2,144.19 |
| ORCHESTRA | \$11,190.04 | \$18,004.02 | \$14,416.00 | \$0.00 | \$7,602.02 |
| OUTDOOR CLUB | \$3,158.74 | \$0.00 | \$0.00 | \$0.00 | \$3,158.74 |
| ROBOTICS | \$4,594.61 | \$21,009.52 | \$25,500.00 | \$0.00 | \$9,085.09 |
| SPEECH | \$555.24 | \$1,035.96 | \$535.00 | \$0.00 | \$54.28 |
| STUDENT ADVISORY | \$7,130.12 | \$31,449.99 | \$52,219.77 | \$0.00 | \$27,899.90 |
| STUDENT COUNCIL | \$16,764.60 | \$13,515.80 | \$17,328.04 | \$0.00 | \$20,576.84 |
| SUMMER WEIGHT | \$30,748.19 | \$35.82 | \$0.00 | \$0.00 | \$30,712.37 |
| YEARBOOK | \$1,104.44 | \$10,891.28 | \$14,934.00 | \$0.00 | \$5,147.16 |
| TOTAL | \$158,855.88 | \$170,724.57 | \$194,954.42 | \$0.00 | \$183,511.52 |

BMS STUDENT ACTIVITIES 2023-2024

| STUDENT ACTIVITY ACCOUNT | BEGINNING BALANCES | DISBURSEMENTS (DEBIT) | RECEIPTS (CREDIT) | TRANSFERS | ENDING BALANCES |
|---------------------------------|---------------------------|------------------------------|--------------------------|------------------|------------------------|
| ALPHA POD | \$5,082.71 | \$1,464.76 | \$1,210.94 | \$0.00 | \$4,828.89 |
| BAND | \$29,663.53 | \$22,406.03 | \$28,268.20 | \$0.00 | \$35,525.70 |
| BETA POD | \$3,432.86 | \$1,990.33 | \$1,403.00 | \$0.00 | \$2,845.53 |
| DELTA POD | \$3,593.47 | \$2,179.55 | \$2,735.42 | \$0.00 | \$4,149.34 |
| CHORUS | \$5,135.79 | \$1,394.15 | \$0.00 | \$0.00 | \$3,741.64 |
| EXTRA CURRICULAR | \$8,693.67 | \$1,196.88 | \$3,333.92 | \$0.00 | \$10,830.71 |
| GAMMA POD | \$5,547.86 | \$2,999.62 | \$735.15 | \$0.00 | \$3,283.39 |
| INCLUSION | \$1,058.29 | \$286.29 | \$0.00 | \$0.00 | \$772.00 |
| JAZZ BAND | \$1,787.39 | \$1,196.20 | \$1,000.00 | \$0.00 | \$1,591.19 |
| KAPPA POD | \$799.68 | \$807.16 | \$1,445.38 | \$0.00 | \$1,437.90 |
| MEDIA | \$212.91 | \$0.00 | \$20.40 | \$0.00 | \$233.31 |
| ORCHESTRA | \$1,362.47 | \$6,277.80 | \$6,887.05 | \$0.00 | \$1,971.72 |
| PHI POD | \$971.88 | \$642.12 | \$499.25 | \$0.00 | \$829.01 |
| PHY ED | \$306.77 | \$295.31 | \$0.00 | (\$11.46) | \$0.00 |
| PPR | \$969.01 | \$1,829.44 | \$1,305.00 | \$0.00 | \$444.57 |
| ROOM 902 | \$601.16 | \$150.02 | \$0.00 | \$0.00 | \$451.14 |
| SHOWCHOIR | \$3,256.66 | \$1,991.10 | \$2,061.20 | \$0.00 | \$3,326.76 |
| SIGMA POD | \$4,811.94 | \$740.40 | \$301.27 | \$0.00 | \$4,372.81 |
| STUDENT ACTIVITY | \$13,350.21 | \$8,003.99 | \$4,520.69 | \$0.00 | \$9,866.91 |
| STUDENT COUNCIL | \$3,434.96 | \$871.09 | \$1,152.30 | \$0.00 | \$3,716.17 |
| THETA POD | \$3,971.35 | \$1,008.01 | \$660.12 | \$0.00 | \$3,623.46 |
| VALLEYFAIR | \$123.60 | \$14,464.00 | \$16,036.00 | \$0.00 | \$1,695.60 |
| YEARBOOK | \$9,076.17 | \$6,048.00 | \$4,871.23 | \$0.00 | \$7,899.40 |
| ZETA POD | \$783.10 | \$1,828.71 | \$2,226.97 | \$0.00 | \$1,181.36 |
| TOTAL | \$108,027.44 | \$80,070.96 | \$80,673.49 | (\$11.46) | \$108,618.51 |

GDE STUDENT ACTIVITIES 2023-2024

| STUDENT ACTIVITY ACCOUNT | BEGINNING BALANCES | DISBURSEMENTS (DEBIT) | RECEIPTS (CREDIT) | TRANSFERS | ENDING BALANCES |
|---------------------------------|---------------------------|------------------------------|--------------------------|------------------|------------------------|
| 4TH GRADE | \$1,113.55 | \$87.39 | \$0.00 | (\$732.92) | \$293.24 |
| 5TH GRADE | \$310.47 | \$2,714.89 | \$1,671.50 | \$732.92 | \$0.00 |
| | | | | | |
| TOTALS | \$1,424.02 | \$2,802.28 | \$1,671.50 | \$0.00 | \$293.24 |

HORACE MAY STUDENT ACTIVITIES 2023-2024

| STUDENT ACTIVITY ACCOUNT | BEGINNING BALANCES | DISBURSEMENTS (DEBIT) | RECEIPTS (CREDIT) | TRANSFERS | ENDING BALANCES |
|--------------------------|--------------------|-----------------------|-------------------|---------------|-------------------|
| KINDERGARTEN | \$135.11 | \$192.81 | \$0.00 | \$57.70 | \$0.00 |
| STUDENT ACTIVITY | \$1,959.43 | \$676.00 | \$0.20 | (\$57.70) | \$1,225.93 |
| TOTALS | \$2,094.54 | \$868.81 | \$0.20 | \$0.00 | \$1,225.93 |

JWS STUDENT ACTIVITIES 2023-2024

| STUDENT ACTIVITY ACCOUNT | BEGINNING BALANCES | DISBURSEMENTS (DEBIT) | RECEIPTS (CREDIT) | TRANSFERS | ENDING BALANCES |
|--------------------------|--------------------|-----------------------|-------------------|---------------|-------------------|
| KINDERGARTEN | \$970.77 | \$520.35 | \$0.00 | \$0.00 | \$450.42 |
| 1ST GRADE | \$465.99 | \$142.50 | \$0.00 | \$0.00 | \$323.49 |
| 2ND GRADE | \$1,066.74 | \$0.00 | \$0.00 | \$0.00 | \$1,066.74 |
| 3RD GRADE | \$83.03 | \$83.03 | \$0.00 | \$0.00 | \$0.00 |
| ACTIVITIES | \$8,328.83 | \$2,527.74 | \$0.00 | \$0.00 | \$5,801.09 |
| ART CLUB | \$268.06 | \$10.59 | \$0.00 | \$0.00 | \$257.47 |
| TOTALS | \$11,183.42 | \$3,284.21 | \$0.00 | \$0.00 | \$7,899.21 |

LINCOLN STUDENT ACTIVITIES 2023-2024

| STUDENT ACTIVITY ACCOUNT | BEGINNING BALANCES | DISBURSEMENTS (DEBIT) | RECEIPTS (CREDIT) | TRANSFERS | ENDING BALANCES |
|--------------------------|--------------------|-----------------------|-------------------|-----------|-----------------|
| KINDERGARTEN | \$634.44 | \$993.75 | \$600.00 | \$0.00 | \$240.69 |
| 1ST GRADE | \$699.62 | \$785.13 | \$350.38 | \$0.00 | \$264.87 |
| 2ND GRADE | \$1,392.65 | \$887.82 | \$400.00 | \$0.00 | \$904.83 |
| 3RD GRADE | \$859.61 | \$3,224.56 | \$2,581.00 | \$0.00 | \$216.05 |
| ACADEMIC | \$5,726.70 | \$1,816.33 | \$1,800.00 | \$0.00 | \$5,710.37 |
| ROCKETRY | \$431.40 | \$735.33 | \$381.00 | \$0.00 | \$77.07 |
| | | | | | |
| TOTALS | \$9,744.42 | \$8,442.92 | \$6,112.38 | \$0.00 | \$7,413.88 |

NORTHERN STUDENT ACTIVITIES 2023-2024

| STUDENT ACTIVITY ACCOUNT | BEGINNING BALANCES | DISBURSEMENTS (DEBIT) | RECEIPTS (CREDIT) | TRANSFERS | ENDING BALANCES |
|--------------------------|--------------------|-----------------------|-------------------|---------------|-------------------|
| STUDENT ACTIVITIES | \$2,526.46 | \$2,024.30 | \$961.07 | \$0.00 | \$1,463.23 |
| TOTALS | \$2,526.46 | \$2,024.30 | \$961.07 | \$0.00 | \$1,463.23 |

SOLWAY STUDENT ACTIVITIES 2023-2024

| STUDENT ACTIVITY ACCOUNT | BEGINNING BALANCES | DISBURSEMENTS (DEBIT) | RECEIPTS (CREDIT) | TRANSFERS | ENDING BALANCES |
|--------------------------|--------------------|-----------------------|-------------------|---------------|-------------------|
| KINDERGARTEN | \$960.11 | \$356.07 | \$0.00 | \$0.00 | \$960.11 |
| STUDENT ACTIVITIES | \$1,929.57 | \$0.00 | \$0.00 | \$0.00 | \$1,929.57 |
| | | | | | |
| TOTAL | \$2,889.68 | \$356.07 | \$0.00 | \$0.00 | \$2,889.68 |