

INDEPENDENT SCHOOL DISTRICT 719  
PRIOR LAKE - SAVAGE AREA SCHOOLS**713 STUDENT ACTIVITY ACCOUNTING****I. PURPOSE**

The purpose is to set forth guidelines over which the school board will assume control over and/or oversee funds for student activities. The school board recognizes the need to provide alternative paths to learning, skill development for its students, and activities for student enjoyment. It also understands its commitment to and obligation for assuring maximum accountability for public funds and student activity funds.

**II. DEFINITION**Student Activity Accounts

Student activity accounts are those funds, which are owned, operated, and managed by organizations, clubs, or groups within the student body under the guidance and direction of faculty or staff members for educational, recreation, or cultural purposes.

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. Cocurricular activities are offered for school credit or required for graduation; are conducted at regular and uniform times during school hours, or at times established by school authorities; are directed or supervised by instructional staff in a learning environment similar to that found in courses offered for credit; and are partially, primarily, or totally funded by public moneys for general instructional purposes under direction and control of the school board.

Noncurricular/Supplementary Activity

A 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. Noncurricular/supplementary activities are not offered for school credit nor required for graduation; are generally conducted outside school hours or, if partly during school hours, at times agreed by the participants and approved by school authorities; the content of the activities is determined primarily by the interest of the student participants under the guidance of a staff member or other adult.

**III. 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.

**B. Noncurricular/Supplementary Activities**

The school board shall review and account for all student activity accounting that relates to noncurricular/supplementary activities. The Business Office shall develop and maintain the student activity accounting procedures handbook to define

procedures for budget and accounting procedures for student activities. All procedures will comply with Minnesota State Statutes.

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, education foundations, or funds donated to the school district for specified purposes other than student activities.

School Board Adoption: April 8, 2019

An Equal Opportunity School District