

ACTIVITY FUND ACCOUNTING FOR LOCAL SCHOOLS

May 2023

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Homewood City Schools

Activity accounts are established to direct and account for monies used to support co curricular and extracurricular student activities at the local school level.

Co curricular activities are any kinds of school related activities that directly add value to classroom instruction and curriculum.

Extracurricular activities encompass a wide variety of other activities such as sports and other nonacademic events.

WHERE TO START

- Activity Name
- Public or Non-Public
- Activity Number

ACTIVITY NAME

CAUTION

Activity Funds

PUBLIC AND NON-PUBLIC FUNDS

The funds maintained at the local schools can generally be divided into two major categories: public and non-public. Various factors must be considered in determining the proper classification, which affects the degree of expenditure restriction.

ACTIVITY NUMBERS

- Activity numbers are used in Local School Accounting to separate the specific activities and funding sources within the school's financial books.

		FISCAL PERIOD: September 2009						
		@SITENAME (String)						
		RECEIPTS	RECEIPTS	PAYMENTS	PAYMENTS	MONTH	BALANCE	BALANCE
		THIS MON	TO DATE	THIS MON	TO DATE	OPERATION	BEGIN	CURRENT
						PYATO DATE	OF YEAR	MTD
								ENCL
TOTAL Fees		36,363.89	385,335.06	104,627.33	391,281.39	-5,946.33	177,425.87	171,479.54
8400 TEXTBOOKS		45.00	919.00	919.00	919.00	0.00	0.00	0.00
8500 FACULTY FUND		0.00	0.00	0.00	0.00	0.00	0.00	0.00
8519 GEN. DONATION		250.00	42,521.01	10,933.72	54,987.77	-12,466.76	12,713.76	247.00
8522 PTA CLOSETOUT		602.50	8,675.89	6,485.36	7,147.36	1,528.53	0.00	1,528.53
8523 PTAMEMBERSHIP DUES		0.00	0.26	0.00	0.00	0.26	933.72	933.98
8524 PTA DONATION NONPUBLIC		35.50	50,221.35	877.82	48,824.52	1,596.83	1,932.64	3,529.47
8525 METRO SOUTH		0.00	0.00	0.00	0.00	0.00	0.00	0.00
8526 FLAG PLAZA FUND		0.00	0.00	0.00	0.00	0.00	0.00	0.00
8527 BASKETBALL CAMP		0.00	2,500.00	0.00	2,458.33	41.67	23.76	65.43
8528 ADVANCED BASKETBALL CAMP		0.00	2,000.00	3,400.90	3,400.90	-1,400.90	1,498.34	97.44
8529 PASSING CAMP		0.00	0.00	0.00	0.00	0.00	4,500.00	4,500.00
8530 SOS		0.00	0.00	0.00	0.00	0.00	1,211.02	1,211.02
8531 FINE ARTS		0.00	965.00	264.00	809.24	155.76	2,648.66	2,804.42
8532 VOLLEYBALL CAMP		0.00	3,120.00	3,114.37	3,114.37	5.63	2.24	7.87
8533 GIRLS ADV. BASKETBALL CAMP		0.00	920.00	1,077.74	1,077.74	-157.74	158.74	1.00
8535 SOFTBALL BOOSTERS		0.00	5,074.00	0.00	4,403.21	670.79	0.00	670.79
8547 TECHNOLOGY		2,000.00	12,600.00	738.95	11,761.88	838.12	562.98	1,391.10
8600 PTO		0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL Fees		2,833.00	129,516.51	27,811.66	138,704.32	-9,187.81	26,175.86	16,988.05
9000 DOWNLOADED FUNDS-1110		0.00	2,933.00	10.65	2,933.00	0.00	0.00	0.00
9001 DOWNLOADED FUNDS-8001		0.00	21,110.00	512.00	21,110.00	0.00	0.00	0.00
9003 CUSTODIAL		0.00	17,700.00	972.29	17,700.00	0.00	0.00	0.00
9100 SECURITY, POLICE, BUSES - DL		0.00	5,000.00	0.00	5,000.00	0.00	0.00	0.00
9200 LIBRARY ENHANCEMENT DL-1110		0.00	14,865.00	0.00	14,865.00	0.00	0.00	0.00
9900 FURNITURE DOWNLOADED		0.00	10,000.00	2,877.44	10,000.00	0.00	0.00	0.00
TOTAL Fees		0.00	71,408.00	4,372.38	71,408.00	0.00	0.00	0.00
COST CENTER TOTALS:		81,186.89	1,158,533.64	269,419.67	1,232,179.16	-73,845.52	650,343.00	676,697.48

ADDITIONAL CONSIDERATIONS

2100 P/OFFICE
2101 P/ARI STAFF DEVELOPMENT
2102 N/ACCOMMODATIONS
2150 P/SUPPLY STORE
2300 P/DONATIONS
2400 P/CHICK-FIL-A
2600 P/SCHOOL-PICTURES
2601 P/SCHOOL-PICTURES
2800 P/EXTENDED DAY PROGRAM

4100 FIRST GRADE
4104 FIRST GRADE EVEN FY FIELD TRIP
4200 SECOND GRADE
4204 SECOND GRADE EVEN FY FIELD TR
4300 THIRD GRADE
4304 THIRD GRADE EVEN FY FIELD TR
4400 FOURTH GRADE
4404 FOURTH GRADE EVEN FY FIELD TR
4500 FIFTH GRADE
4504 FIFTH GRADE EVEN FY FIELD TR
4600 SIXTH GRADE
4604 SIXTH GRADE EVEN FY FIELD TR

ACTIVITY ACCOUNTS

You've determined the activity number.

You've determined what to name the activity.

You've determined if the activity will be public or non-public.

Now you have to set-up general ledger numbers for that specific activity.

How to Determine Revenue Numbers



- What is the money being collected for? **(Function Code)**
Admissions, Due & Fees, Fund Raiser, Donation, etc.

4 questions to Ask to Help Determine Expenditure Numbers



- What is the activity being performed? **(Function Code)**
- What service or item will be obtained as a result of the expenditure? **(Object Code)**
- Where is the money coming from to pay for this expenditure? **(Source of Funds)**
- What group of people will benefit from this expenditure? **(Program Code)**

SOME EXAMPLES

Function Code -

1100 – Instructional

2220 – Library

2120 – Counselor

2310-2390 – Office/School Administration

3200 - Custodial

Object Code -

300-399 – Purchased Services

400-419 – Instructional Materials and Supplies

420-429 – Books and Periodicals

440-449 – Custodial and Maintenance Supplies

470-489 – General and Other Non-Instructional Supplies

Source of Funds -

7101 – Public Funds

7501 – Non-Public

Program Code -

1100 – Kindergarten

1200 – Elementary

1500 – Jr High/High School

3800 - Vocational

4400 – School Sponsored Activities

4500 – School Sponsored Athletics

SPECIAL USE CODES

- Can be used to differentiate funds within the same activity.
- Can be used to make balance sheet accounts clearer.

Examples:

Book Fair – one in fall and one in spring

Band/Choir events that occur routinely each year

Differentiate between fundraisers within an activity

PRINCIPAL'S REPORT

Activities Should Reflect A Positive Balance

RUN DATE: 02/10/2016
RUN TIME: 08:34AM

MCAI BUDGETARY ACCOUNTING SYSTEM
PRINCIPAL'S REPORT
MOUNTAIN BROOK HIGH SCHOOL
FISCAL PERIOD: February 2016

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LSPRIN

COST CENTER: 0050

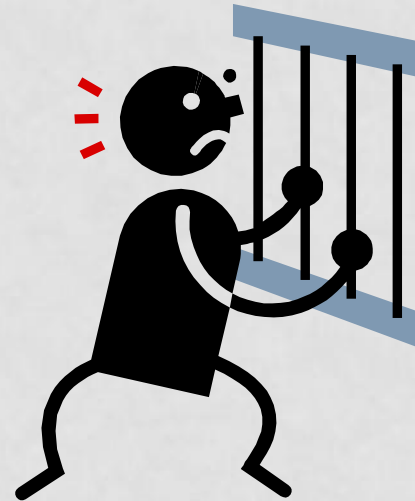
MOUNTAIN BROOK HIGH SCHOOL

	RECEIPTS THIS MON	RECEIPTS TO DATE	PAYMENTS THIS MON	MONTH PAYMENTS TO DATE	BALANCE OPERATION PYA TO DATE	BALANCE BEGIN OF YEAR	BALANCE CURRENT MTD	ENC	ACT
0000 Default Activity Value	0.00	0.00	0.00	0.00	0.00	0.00	0.00	12,000.00	-12,000.00
TOTAL Default Activity	0.00	0.00	0.00	0.00	0.00	0.00	0.00	12,000.00	-12,000.00
1111 VISA	0.00	37,379.00	1,406.45	8,258.30	29,120.70	0.00	29,120.70	29,005.07	115.63
TOTAL Fees	0.00	37,379.00	1,406.45	8,258.30	29,120.70	0.00	29,120.70	29,005.07	115.63
2010 GENERAL - FEES	442.20	9,152.28	16,908.34	27,961.22	-18,808.94	37,552.55	18,743.61	14,053.07	4,690.54
2011 WEPA PRINTING	0.00	-15.00	0.00	0.00	-15.00	4,391.91	4,376.91	0.00	4,376.91
2015 CLASSROOM IMPROVEMENTS	0.00	0.00	570.00	698.24	-698.24	2,421.00	1,722.76	0.00	1,722.76
2016 TRANSFORMATIONS 2017	0.00	3,425.00	0.00	0.00	3,425.00	6,613.02	10,038.02	3,000.00	7,038.02
2020 LOCKER FEES	0.00	-0.75	0.00	0.00	-0.75	11,891.58	11,890.83	0.00	11,890.83
2025 JANITORIAL SUPPLIES	0.00	0.00	0.00	0.00	0.00	0.00	0.00	300.00	-300.00
2030 COFFEE BAR	0.00	0.00	0.00	0.00	0.00	382.02	382.02	0.00	382.02
2035 COFFEE BAR - NP	70.00	693.26	0.00	100.08	593.18	2,066.47	2,659.65	1,899.92	759.73
2050 MBHS HEALTH ROOM	0.00	0.00	0.00	10.00	-10.00	10.00	0.00	0.00	0.00
2100 AUDITORIUM RENTAL FEES/EXPENS	0.00	2,955.00	0.00	389.80	2,565.20	5,623.35	8,188.55	513.10	7,675.45
2150 GUIDANCE WORKSHOPS	-60.00	3,750.00	1,058.04	1,396.04	2,353.96	10,257.69	12,611.65	0.00	12,611.65
2151 GUIDANCE TESTING	0.00	1,000.00	488.84	17,705.33	-16,705.33	47,055.28	30,349.95	829.85	29,520.10
2152 GUIDANCE PURCHASES	0.00	4,000.00	327.20	4,902.19	-902.19	1,251.85	349.66	645.81	-296.15
2200 LIBRARY	71.00	455.00	69.87	222.93	232.07	306.97	539.04	1,282.38	-743.34
2222 FIELD TRIPS	0.00	8,395.00	0.00	8,210.00	185.00	0.00	185.00	0.00	185.00
2410 TECHNOLOGY/HS FUNDS	0.00	-11.25	629.55	7,785.88	-7,797.13	9,032.53	1,235.40	0.00	1,235.40
2411 DIGITAL DEVICES	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2415 TECHNOLOGY REPLACEMENT ACCC	0.00	-11.25	0.00	2,821.96	-2,833.21	24,281.94	21,448.73	8,741.95	12,706.78
2420 COPIERS, P	0.00	25,250.00	79.19	2,794.19	22,455.81	4,377.09	26,832.90	10,000.00	16,832.90
2600 SUMMER SCHOOL SNACKS	0.00	798.28	0.00	0.00	798.28	794.29	1,592.57	0.00	1,592.57
2700 PARKING FEES/SECURITY	0.00	-10.00	1,688.12	9,606.42	-9,616.42	21,788.54	12,172.12	8,900.90	3,271.22
TOTAL Fees	523.20	59,825.57	21,819.15	84,604.28	-24,778.71	190,098.08	165,319.37	50,166.98	115,152.39

COMPLIANCE ISSUES

- **Main Goal as a School Bookkeeper ?**

**We don't want to be in either one of these places.
Either as a school or an individual.**



QUESTIONS

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