

PUPIL ACTIVITY ACCOUNTS

Pupil activity accounts are used for school-sponsored pupil organizations ([APS Code: JJA](#)) and activities where the district is only the custodian of the funds. Expenditures coded to these accounts should directly benefit the students.

It is important to remember at year-end total expenses may not exceed the revenue collected in that year plus any funds carried over from the prior year. Running monthly Activity Revenues and Expenditures reports for your location will assist in accurately tracking programs in these funds.

• Description

There are two different funds used to track pupil activity accounts.

FUND 17 - BOARD SUBSIDIZED PUPIL ACTIVITY FUND

The board of education currently subsidizes both visual and performing arts programs at all grade levels, as well as drama and yearbook programs at high schools. **The main purpose of these accounts is to provide financial support for specific programs.** These funds are allocated to each site at the beginning of the school year and should be spent in that same year. These monies should be used in conjunction with other Fund 10 and 74 accounts to support the activities related to each program. **Revenue should not be coded to these accounts.**

The account code structure is as follows:

- Supplies Expense 17.(LOC).00.(PROGRAM).0610.000.0000.0000.00.OPT.00
- Entrance Fee Expense 17.(LOC).00.(PROGRAM).0580.000.0000.0000.00.OPT.00
- Bus Expense 17.(LOC).00.(PROGRAM).0851.000.0000.0000.00.OPT.00
- Equipment Expense 17.(LOC).00.(PROGRAM).0735.000.0000.0000.00.OPT.00
- Transfer-Revenue 17.(LOC).00.(PROGRAM).5210.000.0000.0000.00.OPT.00

FUND 74 - PUPIL ACTIVITY FUND

These activities are self-supporting and do not receive any direct or indirect support from the district. **The main purpose of these accounts is to keep track of student money.** The accounts (club programs) have a specific nature and funds generated in these accounts should be spent in that same year on the purpose for which they were raised. [Board approved student fees](#) (elementary/middle school/high school) are generally accounted for in this fund.

NOTE: Exceptions to these standard rules include the site faculty fund or a PTA/PTO.

The account code structure is as follows:

- General Expense 74.(LOC).00.(PROGRAM).0612.000.0000.0000.00.OPT.00
- Food Expense 74.(LOC).00.(PROGRAM).0630.000.0000.0000.00.OPT.00
- Bus Expense 74.(LOC).00.(PROGRAM).0851.000.0000.0000.00.OPT.00
- Work Order Expense 74.(LOC).00.(PROGRAM).0852.000.0000.0000.00.OPT.00
- Revenue 74.(LOC).00.(PROGRAM).1000.000.0000.0000.00.OPT.00

For a partial list of current programs, see the Fund 74 program code listing by [program name](#) or [program number](#), or contact Budget Services.

Other accounts may be added as needed. Please contact the Budget Services at 303-365-5812, ext. 28918, regarding additional accounts.

● Procedure

According to district policy and regulations, student accounts may not be overdrawn. It is important that pupil activity expenditures do NOT exceed revenues as of June 30 of any fiscal year. Therefore, all club sponsors and site bookkeepers or secretaries should review their financial reports to ensure their program does not have a negative balance before school lets out for summer break.

If at year-end there is additional money in a pupil activity fund for a program which may not be continued the following year, or in the case of the senior class where the students are graduating, it is at the club/students' discretion how that money is to be spent (within district guidelines). This decision should be made by the students prior to the end of the school year.

Other specific financial guidelines related to sponsoring a club program include:

- Principals are expected to exert leadership to avoid excessive fund raising activities which tend to detract from the primary purpose of publicly supported schools ([APS Code: JJE](#)). Advertising of commercial organizations or products in the school will not be permitted, except in school annuals, newspapers, drama and athletic event programs.
- Chartered high school organizations may have fund raising activities with approval of the club sponsor and building principal (APS Code: JJE). The Fund Raising Authorization form must be completed and signed by the building principal, the activities director and the sponsor. Backup documentation should be kept by the building activities director for two years.

- Fund raising drives conducted by middle/elementary school student organizations must adhere to specific guidelines ([APS Code: JJE-R](#)). The Fund Raising Authorization form must be completed and signed by the building principal and the sponsor. Backup documentation should be kept by the sponsor and secretary/bookkeeper for two years.
- It is recommended that a ledger (or notebook) be kept by the club treasurer and sponsor recording all expenditures and deposits for each club/program. It is best to itemize expenditures and deposits by student to have an accurate record of who has paid for dues, fundraisers, etc. This ledger should be periodically reconciled to Oracle reports provided by the site bookkeeper or secretary.
- Records should be kept detailing all funds received and deposited (i.e. Group Collection Record). The program sponsor should keep a copy and give the original form to the bookkeeper with the corresponding funds.
- Funds collected must be kept in a secure, locked area until picked up by armored car service (see the [Cash Handling section](#) of this manual). It is preferable that all funds are kept in the site's safe if not deposited the same day. Funds that are lost or stolen and have not been properly secured may not be covered by a property claim through [Risk Management](#).
- All funds received must be turned over to the bookkeeper in a timely fashion and deposited; clubs should NOT maintain petty cash. When funds are provided to the site bookkeeper, the bookkeeper should provide the sponsor with a receipt. A copy of the receipt should also be maintained by the bookkeeper.
- All records pertaining to the club/program should be kept for the current year and two prior years (see the [Archives](#) section of this manual).
- Certain transactions are taxable and therefore, should have tax paid on them; this includes food and travel expenses (both in and out of state). The current rule is tax should be paid on items not necessary to the operations of the district.
- No district funds from any source may be used to purchase gift cards or certificates for employees ([APS Code DKC-R](#)). Gift giving is discouraged; however, gifts from students to staff with an aggregate yearly value of less than \$25 may be given when the club initiates the giving and a Request for Disbursement of Pupil Activity Funds form, approving these expenditures, has been provided. The form must be signed by the program's president, treasurer (or equivalents), club sponsor and the principal ([JJF-R](#)).

- Original itemized receipts must be provided as backup documentation. In addition, a Request for Disbursement of Pupil Activity Funds form is required for all requests for payment, to be signed by the program/club's president, treasurer (or equivalents), sponsor and the principal) to show approval of expenditures. Another good source for documentation, in addition to the original itemized receipts, is the minutes of meetings kept by the program/club secretary. **Do not use scotch tape** on receipts sent to the Division of Finance (see the [Archives](#) section of this manual).
- Funds raised in a program should be spent during that fiscal year in order to benefit the students that contributed to the revenue. However, remaining balances as of June 30 are carried forward to the following year. Excessive balances may be reviewed and questioned by accounting and auditing staff.