



District Activity Funds

The National Council on Educational Statistics requires that schools remit some traditional activity funds to district-level accounts called District Activity Funds so these funds may be included in funding decisions and the district report card. While student organization funds will stay in the school activity fund, funds that are controlled by the adults (other than the Hospitality fund) must be recorded in the District Activity Funds. These funds include class fees, donations, grants, and general-use receipts such as gates, concessions, locker, parking, and school festivals.

What has traditionally been in your activity fund will now be split between School Activity Funds held at your school as they always have been, and District Activity Funds held at central office for your activities. The federal National Council on Educational Statistics has mandated the distinction as incorporated into the Redbook. So... It's the Law!

What funds stay in the School Activity Fund?

- Hospitality/Adult/Staff funds – these funds may be raised by staff contributions, staff lounge vending, or donations received specifically for the staff
- All student-raised funds
- Student-raised funds for after-school sports, clubs, or groups – fundraiser proceeds or participation fees
- Approved school-wide fundraisers, provided the proceeds will not be spent for operational, building improvements or grounds improvements
- Field trips – student-generated fees, fundraisers, and at-risk allocation used for field trips

What funds must be deposited into your school's District Activity Fund?

- Class fees and registration fees
- General-use funds such as gates and concessions from athletic events, donations, locker rental, and parking
- School festivals and carnivals, if the PTA is not hosting the event
- Any funds to be spent for operational, building improvements or grounds improvements, including cost of fuel used when mowing athletic fields

Please see the Frequently Asked Questions (FAQ) issued by the Kentucky Department of Education:

<http://education.ky.gov/districts/FinRept/Pages/Accounting-Procedures-for-School-Activity-Funds.aspx>

Where is the District Activity Fund?

The District Activity Funds must be remitted to the JCPS Treasurer at the end of each month with a list of where these funds should be deposited. These funds will remain in your school's account codes until spent. We will set up a new fund 22 to account for these deposits. These accounts will be similar to your General Fund and grant funds. When spending these funds, you will submit a requisition to Purchasing. To properly account for these funds, you will have a separate project set up for each activity. For example, the 9th grade Biology lab fee will be deposited into the school's 9th grade Biology lab account in fund 22. However, there will not be a District Activity Fund account for the Beta Club, because all fundraiser proceeds and fees for the Beta Club will remain in the School Activity Fund, as they always have because student-raised funds stay at your school.

Will this change our activity fund accounts?

Some accounts will move to the District Level, but the number of accounts is a school decision.

Will this change our registration process?

Beginning with registration for the 2015-16 school year, all registration and class fees must be remitted to Treasurer JCPS to be deposited into your school's fund 22 accounts. Then, purchases of school and course materials will be made by submitting requisitions through Purchasing.



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How will field trips be handled?

Field trips will be handled as they always have. Fees, fundraisers, and the district at-risk allocation will be deposited into the School Activity Fund, and all payments will be made from there.

Why must gates and concessions be deposited into the District Activity Fund?

Any receipts that are not raised for specific activities must be deposited into the District Activity Fund. A school may write a policy document specifying that a certain percent of gates and/or concessions should be deposited in specified student organization accounts (e.g., to support non-revenue sports or support the sport where the gates/concessions were earned); however, depositing gates and concessions in the school activity account may prevent the school from making some common types of purchases such as gas for mowers, since mowing fields and repairing outbuildings are operational expenses and must be done from a school's District Activity Fund.

Are we changing how we pay referees from the school activity fund?

No, we will still pay all referees from the school activity fund and list them as 1099 vendors regardless of whether the referee is a JCPS employee or not.

How do we spend funds from the District Activity Fund?

Deposit the District Activity Funds when received into a School Activity Fund holding account set up exclusively for this purpose. Write a check to Treasurer JCPS for the balance in this account at least monthly. You MUST include a list of the account codes where the check should be deposited.

Our school has traditionally had fundraisers that students did not participate in and that were used for general school purposes, such as facility improvements, staff appreciation, etc. These general fundraisers include parking for area events, local business advertising or merchandising, book fairs, picture sales, and general donations to the school (not specifically for a student organization). The Redbook prohibits fundraisers that don't directly support student organizations. How can we continue to do these fundraisers?

Redbook defines fundraisers as school-sponsored activities for soliciting and collecting money for school purposes. Additionally, all district staff are required to support the direct and indirect instruction of students. Due to these legal definitions, fundraisers that do not support student activities are prohibited if they detract from the time dedicated to student instruction in any way. If students do not actively sell or solicit and the activity requires negligible staff time during the school day, the general fundraiser may continue as it has previously, and the proceeds should be remitted to the school's District Activity Fund. Once in the District Activity Fund, these funds may be used for facilities, instructional items, textbooks, library books, technology, etc. Once in the District Activity Fund, staff appreciation is severely limited by the Spending Guidelines.

We previously used our Fall Festival proceeds to pay for student incentives. Is this still allowed?

Yes, you will need to purchase them using a purchase order, but they are still permitted.

How will schools make small repair parts purchases or buy small amounts of perishable items used in classroom experiments?

We recommend schools open blanket purchase orders for these purposes limited to a reasonable amount up to \$500 for hardware and \$500 for grocery items. Schools cannot increase these amounts during the school year. It is critical that schools understand the intended uses of these purchase orders. Misused purchase orders, such as in violation of the Meals & Refreshments Guidelines, may result in disciplinary action up to and including termination.



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The term fundraiser seems to be more confusing than it ever has been. What must be submitted to the Board for approval and what can the Principal approve?

We agree! Maybe this will help...

Activity	Who approves?	Deposited where?
Student organization fundraisers	Principal	School
School-wide student fundraisers	Board	School
General fundraisers	Principal	School, then sent to District
Service projects, like jumprope for the heart or penny wars	Principal	School, then sent to charity
PTA or booster club fundraisers	Principal	PTA or booster club

How do we get budget set up in these codes?

Budget will automatically be set up when your check is deposited into the account. Consequently, prior to depositing your check, you will not have available budget to spend, and negative spending will not be possible in these codes.

What codes will we have in our District Activity Fund?

XXX2828	Athletics	711X	Registration fees general
XXX2888	Operation of Buildings	712X-719X9	Individual class or department accounts
		73XXX	Student Support
		731X	Locker
		732X	Parking
		733X	Picture sales
0439	Repairs & maintenance	734X	School fair
		735X	Book fair
0679	Student activities	736X-739X9	Other projects as requested by school
		74XXX	Athletics
		741X	Athletics general
		742X	Gates
		743X	Concessions
		744X-749X9	Other projects as requested by school
		76XXX	Donations and other
		761X	Donations
		762X-769X9	Other projects as requested by school
		77XXX	Extra Service for coaches/sponsors not paid by General Fund
		771X	Extra service
		780X	Adult activity funds



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How do I...

Make a deposit:

Write a check payable to Treasurer JCPS for the amount you will be depositing into your district activity fund. Write the project on the check. If you are sending one check for more than one project, include a separate note with each project and the amount to deposit into each project.

Purchase classroom items using registration or class fees:

Make a deposit to your district activity account as in the previous paragraph, then use that code to put on a requisition for the items you wish to purchase.

Reimburse the Athletic Director for gassing up the mower:

Submit a reimbursement voucher payable to the Athletic Director using a district activity fund code with a copy of the itemized receipt attached and a D&F identifying Single Source: nearest gas station. For example, XXX2828 – 0679 – 742X Athletics Gates account.

Transfer available budget from one activity fund account to another:

Generally, you will only need to move funds from one account to another if the funds were deposited into the wrong code. In this case, send an Expense Transfer Request to Accounting Services requesting that funds be moved from the incorrect code to the correct one. The form for this request may be obtained by searching for Expense Transfer Request on <https://public.jefferson.kyschools.us/formsonline/SitePages/JCPSFormsSearch.aspx>. If two activities will be used to pay for one expense, such as the Gates account and the Concessions account being jointly used to pay to repair a lawn tractor, the requisition may be split using both of these accounts.

Pay school-paid extra service:

In the Redbook, school-paid extra service can't be paid from the school activity fund, but it can be paid from district activity funds in addition to General Fund and grants. It can be paid from district activity funds by sending an Expense Transfer Request (see link in previous paragraph) to move funds to your 771X project and a pink extra service sheet with your school's district activity fund extra service code written on it. The code will be XXX2828 – OBJECT – 771X, where the XXX will be replaced with your school number. There are three objects you can use for these stipends:

- 011392 To pay all Certified staff
- 013195 To pay all Classified staff
- 0140 To pay all overtime



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Get a list of all of my available codes:

In Munis Account Inquiry, search for Fund 22, your school number, and Expenses. For example, this is how it would look for a sample school number 999:

The screenshot shows the 'Account Inquiry - Munis [JEFFERSON COUNTY PUBLIC SCHOOLS]' window. The 'Account' section contains the following fields:

Fund	22	Acct	
Org	999*	Acct name	
Object		Type	Expense
Project		Rollup	
		<input type="checkbox"/> MultiYr Fund	Status

Step 1: Click Find

Step 2: Enter Fund 22; Org with your school's unit number followed by an asterisk (*); and Type Expense from the drop down box

Step 3: Click the green checkmark or hit Enter on your keyboard