

CAMPUS ACTIVITY FUNDS BUDGETING FOR FUND 461

Every campus and some departments have Activity Funds that are accounted for in Fund 461. The balances of these accounts roll over from year to year. However, in order for the purchase order system to function, it is necessary to have budgets for each account. These budgets are estimated amounts and not necessarily the actual amount that a campus may have to spend.

The Finance Department typically prepares a monthly income statement report for each campus and department that has Activity Funds. The income statement report is a manually prepared report that informs the campuses of their actual balances. This report is like a bank statement for your activity funds. (See sample income statement report on the following page.)

Budgeting Instructions – Fund 461

Use the deposits per your June 30, 2019 income statement report as a guide to budget for 2020-2021. **Your budget will likely be greater than the actual monies that you have available to spend. Therefore, it is crucial that you monitor your actual balances during the year to ensure that you do not spend more than you have and overdraw your account.** Budget transfers may be submitted during the year if your actual revenues exceed your budgeted revenues.

Budgeted revenues must equal budgeted expenditures by sub-object. Use the *Budget Worksheet by Sub-object* to assist you in balancing your budget. This worksheet contains the most commonly used accounts. Enter the total balance from your income statement report in the first column under total revenues. Continue across the page by entering the ending balance for each sub-object. The formulas in the worksheet automatically put the same amounts under total expenditures. Allocate these numbers by object based on your current year's amounts and/or your expectations for next year. Add rows as needed. Change column headings if you have different accounts.

New for 2020-2021: Monies collected for lost library books will no longer be transferred at year-end to Fund 199. Campuses will be allowed to use monies collected in the 2019-2020 (net of refunds) to purchase new library books.

Complete worksheet and make sure your budget is in balance by sub-object. Follow instructions provided by Finance Department for entering budget into MUNIS.

CALCULATING FUND 461 BALANCES

SAMPLE INCOME STATEMENT REPORT MISSION CONSOLIDATED INDEPENDENT SCHOOL DISTRICT Income Statement Report for Activity Funds ABC Elementary School - 123

December 31, 2019

Account Name & Account Number	7/1/2019	Total Deposits	PO's Encumbered	POS/WHSE Paid	Increase/ (Decrease)	Current Balance
FUND 461						
(000) Student Sales	\$ 8,176.52	\$ 12,101.06	\$ 600.00	\$ 6,087.05	\$ -	\$ 13,590.53
(001) Staff	1,526.43	1,895.62	-	2,003.45	-	1,418.60
(002) Charity	-	325.00	-	325.00	-	-
(031) Lost Textbooks	-	-	-	-	-	-
(036) Lost Library Books	-	350.00	-	-	-	350.00
(037) Library	325.47	5,480.43	-	5,612.36	-	193.54
(068) U I L	456.62	2,657.68	-	2,998.29	-	116.01
Sub-Total for F461	\$ 10,485.04	\$ 22,809.79	\$ 600.00	\$ 17,026.15	\$ -	\$ 15,668.68

EXAMPLE - Determining current balance for "000" Student Sales Account

\$8,176.52	Beginning Balance			
12,558.78	Plus: Revenues -	461 XX 5XXX 000	123	Amounts from General Ledger Account Inquiry from MUNIS 2/13/2020 (See following page)
(6,617.05)	Less: Expenditures -	461 XX 6XXX 000	123	
(1,844.95)	Less: Encumbrances -	461 XX 6XXX 000	123	
(40.00)	Less: Requisitions -	461 XX 6XXX 000	123	
\$12,233.30	Current Balance as of inquiry date			

NOTE: Enter the same sub-object for both revenues and expenditures for the account that you are determining the current balance. ("001" for Staff, "037" for Library, "068" for UIL, etc.)

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FUND FNC

OBJ SB

ORG PR

ED PRJ

FEDPY

MISSION CISD
GENERAL LEDGER ACCOUNT INQUIRY

FND	FNC	OBJ	SB	ORG	PR	ED	PJ	BUDGET	REVISED BDGT	ACTUAL MEMO	ENCUMBRANCES	REQUISITIONS	AVAILABLE
461	00	5744	000	123	00	0	00	(100)	(100)	-	-	-	(100.00)
461	00	5749	000	123	00	0	00	(8,000)	(8,000)	(2,652.65)	-	-	(5,347.35)
461	00	5755	000	123	00	0	00	(22,434)	(22,434)	(9,906.13)	-	-	(12,527.87)
								(30,534)	(30,534)	(12,558.78)	-	-	(17,975.22)

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FUND FNC

OBJ SB

ORG PR

ED PRJ

FEDPY

MISSION CISD
GENERAL LEDGER ACCOUNT INQUIRY

FND	FNC	OBJ	SB	ORG	PR	ED	PJ	BUDGET	REVISED BDGT	ACTUAL MEMO	ENCUMBRANCES	REQUISITIONS	AVAILABLE
461	36	6121	000	123	99	0	00	300	300	-	-	-	300.00
461	36	6141	000	123	99	0	00	-	-	-	-	-	-
461	36	6143	000	123	99	0	00	-	-	-	-	-	-
461	36	6146	000	123	99	0	00	-	-	-	-	-	-
461	36	6269	000	123	99	0	00	400	400	-	-	-	400.00
461	36	6295	000	123	99	0	00	50	50	7.14	-	-	42.86
461	36	6299	000	123	99	0	00	500	500	-	-	-	500.00
461	36	6343	000	123	99	0	00	21,500	21,500	5,750.03	1,127.99	-	14,621.98
461	36	6399	000	123	99	0	00	100	100	-	-	-	100.00
461	36	6399	000	123	99	0	TE	59	59	-	-	-	59.00
461	36	6411	000	123	99	0	00	500	500	-	12.44	-	487.56
461	36	6412	000	123	99	0	00	2,925	2,925	592.00	199.52	40.00	2,093.48
461	36	6419	000	123	99	0	00	100	100	-	-	-	100.00
461	36	6494	000	123	99	0	00	1,000	1,000	-	-	-	1,000.00
461	36	6498	000	123	99	0	00	1,500	1,500	-	150.00	-	1,350.00
461	36	6499	000	123	99	0	00	1,600	1,600	267.88	355.00	-	977.12
								30,534	30,534	6,617.05	1,844.95	40.00	22,032.00

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1. Go to the following link: <https://munislive.mcisd.net/reports>
2. Select "General Ledger" and then "GL Details."
3. Enter account mask. Fund: 461, Object: 5 or 6, Sub-object: 000 or another account, and ORG - your campus organization code.
4. Click "View Report."

**MISSION CISD
ABC ELEMENTARY
BUDGET WORKSHEET BY SUB-OBJECT
2020-2021**

Account #	Description	Total Budget	000 Students	001 Staff	002 Charity	036 Lost Books	037 Library	054 Yearbook	068 UIL	Totals
Revenues:										
461 00 5744	Donations		500	100	325					925
461 00 5749	Other Revenues		1,000	700		350			2,658	4,708
461 00 5755	Sales		10,601	1,096			5,480			17,177
										-
Total Revenues		22,810	12,101	1,896	325	350	5,480	-	2,658	22,810
Expenditures:										
461 36 6121	Overtime - Cafe/Maint		100							100
461 36 6269	Rentals									-
461 36 6295	In house Printing		100							100
461 36 6299	Contracted Services		500							500
461 36 6329	Reading Materials					350	480			830
461 36 6339	Testing Materials									-
461 36 6343	Resale		5,400				4,000			9,400
461 36 6397	Equipment < \$500									-
461 36 6399	Supplies		400						58	458
461 36 6399 TE	Supplies									-
461 36 6411	Employee Travel		300							300
461 36 6412	Student Travel		800						2,000	2,800
461 36 6419	Nonemployee Travel									-
461 36 6494	Transportation		1,000						300	1,300
461 36 6498	Food Costs			896					300	1,196
461 36 6499	Misc. Operating		3,501	1,000	325		1,000			5,826
										-
Total Expenditures		22,810	12,101	1,896	325	350	5,480	-	2,658	22,810
			-	-	-	-	-	-	-	-
			-	-	-	-	-	-	-	-

The PIC will be "99" for all expenditures and "00" for all revenue accounts. Please remember to add "TE" accounts if needed.

Revenues must equal total expenditures. You can add line items as needed; these are the most commonly used numbers for campus activity. Estimate revenues/expenditures using deposits as per your June 2019 Income Stmt Report as a guide. Transfers can be submitted during the year as needed if your actual revenues exceed your budgeted revenues. Key into MUNIS by individual account.

MISSION CISD
CAMPUS: _____
BUDGET WORKSHEET BY SUB-OBJECT
2020-2021

Account #	Description	Total Budget	000 Students	001 Staff	002 Charity	036 Lost Books	037 Library	054 Yearbook	068 UIL		Totals
Revenues:											
461 00 5744	Donations										-
461 00 5749	Other Revenues										-
461 00 5755	Sales										-
											-
Total Revenues											-
			-	-	-		-	-	-	-	-
Expenditures:											
461 36 6121	Overtime - Cafe/Maint										-
461 36 6269	Rentals										-
461 36 6295	In house Printing										-
461 36 6299	Contracted Services										-
461 36 6329	Reading Materials										-
461 36 6339	Testing Materials										-
461 36 6343	Resale										-
461 36 6397	Equipment < \$500										-
461 36 6399	Supplies										-
461 36 6399 TE	Supplies										-
461 36 6411	Employee Travel										-
461 36 6412	Student Travel										-
461 36 6419	Nonemployee Travel										-
461 36 6494	Transportation										-
461 36 6498	Food Costs										-
461 36 6499	Misc. Operating										-
											-
Total Expenditures		-	-	-	-	-	-	-	-	-	-
			-	-	-	-	-	-	-	-	-

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Revenues must equal total expenditures. You can add line items as needed; these are the most commonly used numbers for campus activity. Estimate revenues/expenditures using deposits as per your June 2019 Income Stmt Report as a guide. Transfers can be submitted during the year as needed if your actual revenues exceed your budgeted revenues. Key into MUNIS by individual account.

CAMPUS ACTIVITY FUND EXPENDITURES (FUND 461) ALLOWABLE / UNALLOWABLE

The Campus Activity Fund (Fund 461) is used for the reporting of revenues and expenditures from fundraising activities by the campuses. These funds are under the direction and control of the campus principals. The intent of these funds is to supplement the general fund in the area of awards and incentives for students and teachers for attendance and academic performance. These funds can also be used for purchases that benefit the entire campus overall. Classroom supplies and equipment may also be purchased.

The following are some examples of allowable expenditures for the campus and students:

- Incentives for all students such as t-shirts, small toys, basket balls, field days, dances
- Student Awards – certificates, medals, trophies, bicycles, video games, MP3 players, radios, portable DVD players
- Scholarships (minimum award of \$250)
- Field trips – including cost of chaperones
- Playground equipment, tracks, and security equipment
- After hour security, cafeteria/maintenance overtime – dances, festivals, etc.
- Trees and plants for the campus (must be approved by Maintenance Department)
- Holiday decorations – limit of \$100 per holiday
- Classroom equipment and supplies

The maximum dollar limit for each award given to a student during the school year is \$100. Any exceptions should be submitted to the Assistant Superintendent for Finance for approval.

The receipt of award and incentive items given to students must be documented with student signatures for all electronics or for any items with a unit value greater than \$25. The form used for documentation should include the date, item, student name, student ID, student signature, the principal's signature, and the reason for the award or incentive. This form should be kept on file by the campus along with a copy of the PO or invoice for audit purposes. An inventory should be taken of any remaining items to reconcile to the items purchased and given out.

Staff Accounts:

The campus principal may elect to transfer 25% of any campus-wide fundraiser to the staff account. These funds will be transferred to account 461-5755-001 and may be used for staff awards and incentives. These funds should be used to benefit all campus employees and not just one group of employees.

Some examples of allowable staff expenditures:

- Meals: Thanksgiving, Christmas, Teacher Appreciation Week, End of Year
- Refreshments for in-service days
- Shirts, flowers (bereavement), cups, plaques, bags, jackets
- Coffee maker, water cooler, or refrigerator for staff lounge

CAMPUS ACTIVITY FUND EXPENDITURES (FUND 461) ALLOWABLE / UNALLOWABLE

The maximum amount for each employee award or incentive item is \$50 with an annual limit of \$100 per employee. The campus will need to track the awards or incentives given during the year to ensure that these limits are not exceeded.

Unallowable Expenditures

The following are some **unallowable** expenditures from Activity Funds:

- Gift cards/certificates for both students and employees
- Retirement gifts and holiday gifts
- Staff socials – bridal showers, baby showers, retirement, etc.
- Individual organization dues or fees
- Staff awards or incentives with a per-unit cost of more than \$50
- Replacement of an individual's property that was lost, stolen, or damaged on school premises
- Donations to individuals
- Loans to employees, students, or parents
- Any expense which appears to benefit private individuals or entities
- Expenditures prohibited by federal or state law, the Texas Education Agency, Board Policy or any other Mission CISD regulation

Note: The above lists of allowable and unallowable expenditures are not all inclusive.