

Common Purchases by Fund - Quick Reference Guide

Fund #	Title	Type	Description	Common Expenditures
001	Maintenance and Operations	Budgeted	The district's main operating budget where most day-to-day expenditures take place.	Wages, benefits, supplies, general operating costs - <u>Capital items may not be purchased out of this fund.</u> Refer to Expenditure Guidelines for more information.
020	Instructional Improvement	Budgeted	Accounts for monies received from gaming revenue.	Used for teacher compensation, class size reduction, dropout prevention programs, instructional programs, and K-3 reading skills.
456	College Credit Exam Incentives (CCEIP)	Budgeted	Incentive bonus to District for students who obtain a passing score on a qualified exam for college credit while in high school.	Professional development, student instructional support - tutoring and programs, student instructional materials.
457	Results Based Funding	Budgeted	Additional funding provided based upon AZMerit results.	Used for teacher salaries and to provide for teacher professional development; capital items used to improve instruction or for growth.
610	Capital Outlay	Budgeted	Revenues received from equalization assistance, property taxes and interest on investments.	Typical expenditures include: furniture, equipment, software, vehicles, textbooks, instructional aids, library books, land and building improvements, etc.
515	Civic Center	Cash	Revenues received from the use of school facilities.	Purchases are generally unrestricted - follows same requirements as Fund 530 - Gifts & Donations. Refer to Expenditure Guidelines for more information.
520	Community Ed	Cash	Revenues received from community school programs (i.e. Kids Express, Lil Explorer's, etc.) or dual enrollment fees	Purchases are generally unrestricted- follows same requirements as Fund 530 - Gifts & Donations. Refer to Expenditure Guidelines for more information. <u>Course 0100 - Dual Credit (HS Only)</u> - purchases must be in direct support of dual credit - exceptions must be approved by Dr. Gilbert. <u>Course 6000 - General</u> - purchases are generally unrestricted.
525	Auxiliary	Cash	Revenues from bookstore operations, gate receipts, ticket sales, class fees, chaperone fees, etc.	Refer to Expenditure Guidelines and Auxiliary Manual for additional guidance. <u>Course 6699 - Miscellaneous Athletics (HS only)</u> - must follow gate receipt policy. Exceptions must be approved by Marcus Williams. <u>Course 6800 - Parking Lot (HS only)</u> - funds must be used to maintain or secure the parking lot. <u>Course 6802/6808 - Uniform Replacement</u> - revenue collected from fees/fines for uniform replacements. Funds should be spent to replace uniform items as needed. <u>Course 6807 - Student Activity Card</u> - must be used to directly benefit activities for students. <u>Course 6889 - Vending</u> - generally unrestricted in use. <u>Course 6891 - Lost Book (HS only)</u> - should be spent on replacement textbooks or book repair services/supplies.

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526	Tax Credit	Cash	Revenues collected in support of extracurricular activities.	Expenditures should be spent on activities revenue was collected for. Field trips must be educational in nature. Tax credit monies may not be used for any trips or events that are recreational or amusement only. For an event to be considered in support of the Character Ed program, the program must involve an instructional component with regard to at least 6 Character Ed traits. Capital items may be purchased with tax credit funds until June, 2022. Refer to Expenditure Guidelines and Tax Credit Manual for more detailed information.
530	Gifts & Donations	Cash	Revenues from gifts, donations, and private grants.	Refer to Expenditure Guidelines for additional information. <u>Course 9001 - Principal's Discretion</u> - generally unrestricted in use. <u>Course 9020 - Miscellaneous Designated</u> - donations earmarked for a specific purpose - expenditures should typically reflect donor's request and be used within same fiscal year. <u>Course 9018 - PTO/Booster</u> - any undesignated or non-capital donations given to the school from PTO/Booster - generally unrestricted. <u>Course 9082 - Matching Gifts</u> - money must be spent on activities to benefit the students. <u>Course 9016 - Classroom Gifts/Grants</u> - Donations typically earmarked for a specific classroom purpose - expenditures should be made within same fiscal year that donation is received.
555	Lost Textbooks	Cash	Monies received from lost or damaged textbooks or library books.	Monies must be spent on Media Center supplies, textbooks, and library books.
650	Capital Gifts & Donations	Cash	Monies from gifts and donations given with the intent to be used for capital acquisitions.	<u>Course 9047 - PTO/Booster Equipment</u> - donations received from the PTO or Booster specifically for capital items or site improvements such as shade structures. <u>Course 9001 - Principal's Gift</u> - donations given to the school for capital equipment from private donors or businesses. <u>Course 9048 - Library Books</u> - donations made specifically for the purchase of library books.
850	Student Activities	Cash	Monies raised by student efforts in connection with a student club.	Purchases must be approved by student club officers with minutes. Student activities monies cannot be used to defray normal district expenses (i.e. copies, school supplies, classroom computers, etc.). Refer to Expenditure Guidelines and Student Activities Manual for additional information.