

School District Funds

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GAAP Fund Structure

- **Governmental**
- **Proprietary**
- **Fiduciary**

Governmental

- **General Fund**
- **Special Revenue Funds**
- **Capital Projects**
- **Debt Service**

Governmental - General

- **Money In:**
 - **State aid**
 - **Most Property Taxes**
 - **Grants**
 - **Most Miscellaneous Income**

Governmental - General

- **Money Out:**
 - **Most all Wages & Benefits**
 - **Supplies**
 - **Equipment**
 - **Utilities**
 - **Purchased Services**
 - **Continuing Education Conferences**

Special Revenue (SR) Funds

- **Management**
- **Public Education & Recreation Levy (PERL)**
- **Student Activity**

SR - Management

- **Money In**
 - **Board Approved Property Tax**
- **Money Out**
 - **Liability Insurance**
 - **Early Retirement**
 - **Unemployment Claims**
 - **Tort Payments**

SR - PERL

- **Money In**
 - **\$.135 Voter Approved**
- **Money Out**
 - **For the Purchase & Construction of playground Equipment**
 - **Community Education**
 - **After School Programming**

SR - Student Activity

- **Money In**
 - **Activity Admissions**
 - **Student Fund - Raising Events**
 - **Picture money**
- **Money Out**
 - **Co-Curricular Activities**

Capital Projects - Bonds

- **Money In**

- **General Obligation Bond**
- **Tax Anticipation Revenue Bonds**

Money Out

- **For the purpose for which the bonds or indebtedness was incurred.**

Capital Projects - S.A.V.E.

- **Money In**
 - **State Sales Tax**
- **Money Out**
 - **School infrastructure authorized by Iowa Code 422E**

Capital Projects - PPEL

- **Money In**
 - **\$.33 Board Approved**
 - **\$1.34 Voter Approved**
- **Money Out**
 - **Classroom Renovations**
 - **Energy conservation measures**
 - **Lease-purchase of single unit Equipment
>= \$500 or as of 7/1/11 technology
invoice total of >=\$500**
 - **Buses / Sidewalks / Parking lots**

Debt Service

- **Money In**
 - **Collected for other sources and transferred to this fund**
- **Money Out**
 - **Principal & Interest Payments on Debt**

Proprietary Funds

- **Enterprise**
- **Internal Service**

Enterprise - Nutrition

- **Money In**
 - **Lunch Fees**
 - **State and Federal Reimbursements**
- **Money Out**
 - **Any expenditure related to the hot lunch program**

Enterprise - Child Care

- **Money In**
 - **Fee for Service Revenue**
- **Money Out**
 - **Any expenditure related to the Child Care program**

Internal Service

- **Money In**
 - **Departmental Reimbursements and Charge-backs**
- **Money Out**
 - **Purchasing or Production of Goods and Services**

Fiduciary Funds

- **Private Purpose Trust**
- **Agency**

Trust - Expendable

- **Money In**
 - **Benefactor Gifts**
- **Money Out**
 - **Both Principal and Interest spent on the trust's intended purpose**

Trust – Non-Expendable

- **Money In**
 - **Benefactor Gifts**
- **Money Out**
 - **Only Interest spent on the trust's intended purpose**

Agency

- **Money In**
 - **Individuals**
 - **Private Organizations**
- **Money Out**
 - **Funds held in a custodial capacity on behalf of the owner**