

# ARIZONA AND NEVADA LTS CHART OF ACCOUNTS

**All submissions should be in the following format: Account -Fund Account - Program - Function Ex: 4300 100-10-10**

# REVENUE/DEPOSIT ACCOUNT

Account	Description	Definition
2011	STUDENT COUNCIL - ELEMENTARY	Funds collected and expended for elementary student council.
2012	STUDENT COUNCIL - JUNIOR HIGH	Funds collected and expended for junior high student council.
2015	PVO FUNDS	Funds collected and expended for the parent volunteer organization.
4300	LOCAL REVENUES	All Legacy owned program revenues i.e.: KEEP, LKC, Preschool, Fundraisers, School Sales (Yearbook, clothing, etc.)
4490	OTHER REVENUE	Other revenues outside of all other revenue funds i.e.: Volunteer Fingerprints
4500	CONTRIBUTIONS	Donations, Tax Credits

# P-CARD/EXPENSE ACCOUNTS

Account	Description	Definition
1200	FRAUD ACCOUNTS RECEIVABLE	Any fraudulent activity on p-card expected to be refunded
1205	EMPLOYEE PURCHASE ACCOUNTS RECEIVABLE	Personal purchase on p-card - to be refunded
2011	STUDENT COUNCIL-ELEMENTARY	Funds collected and expended for elementary student council.
2012	STUDENT COUNCIL-JH	Funds collected and expended for junior high student council.
2015	PVO FUNDS	Funds collected and expended for the parent volunteer organization.
6300	PURCHASED PROF/TECH SVCS	Professional Services purchased from a Vendor / Contractor for a <b>specialized</b> service. (i.e. IT Services, SpEd Services, or any other licensed service)
6321	PROFESSIONAL DEVELOPMENT	Conferences, Seminars, Training, Training supplies, Licensing ( <b>DO NOT include PD travel or meal expense that is Grant Funded here</b> )
6424	LAWN/LANDSCAPE CARE	Fertilizers, Seed, weed removal, irrigation, landscape equipment fuel
6430	REPAIR/MAINTENANCE SVCS	Air filters, repair services, repair supplies, medical wast
6440	RENTALS/LEASES	Building Rent, Storage units
6442	EQUIPMENT RENT	All Equipment Rentals
6511	FIELDTRIPS	All Grades Fieldtrip Admission and Transportation
6535	SOFTWARE LICENSE FEES	Recurring / One time billing Software license and subscription fees
6540	MARKETING - SCHOOLS	<b>Initiated by Campus</b> - Marketing Services, supplies, mascot and events (Parent meetings, parade participation & city events)
6580	TRAVEL	Airfare, Rental Cars, Rental car fuel, Hotel fees, PD Travel expense ( <b>NOT MEALS</b> )

# SUB ACCOUNTS

Fund Account	Description	Definition	Program	Description	Definition	Function	Description	Definition
100	SCHOOLWIDE	General Funds	10	REGULAR EDUCATION	Regular Ed (Schoolwide, not program specific)	10	INSTRUCTION	Schoolwide Instruction
111	TITLE I	Federal Grant - Title I - (approved McKinney Vento expenses)	12	KEEP	Kinder Enrichment Program (2nd half of full day kinder)	21	SS STUDENTS	Activities designed to assess and improve the well being of <b>STUDENTS</b> i.e. social work, guidance services, health services, psychological services, speech pathology, audiology services, occupational/physical therapy services
112	TSI	Federal Grant - Target Support and Improvement	20	SPED	Special Education / ESS	22	SS INSTRUCTION	Activities associated with assisting the instructional <b>STAFF</b> i.e. curriculum development, staff training, library/media services, instruction-related technology, academic student assessment
114	TITLE II	Federal Grant - Title II - Prof. Development	24	GIFTED	Special Education - Gifted	24	SS SCHOOL ADMIN	School Administration
116	TITLE IV	Federal Grant - Title IV - Academic Enrichment	40	Transport	Transportation - <b>ONLY USED FOR GRANT RELATED EXPENSES</b>	25	CENTRAL SVCS	Vertex Education / Management Company
117	TITLE III IMM	Federal Sub Grant- TITLE III Immigrant	62	ATHLETICS	Extracurricular Athletic programs / Sports ( <b>NOT PE</b> )	26	OPERATIONS AND MAINTENANCE	Facilities, Operations, Maintenance
119	TITLE III REG	Federal Grant- TITLE III - Eng. Learners	66	MUSICAL	Extracurricular - Musical Production ( <b>NOT MUSIC CLASS</b> )	27	TRANSPORTATION	Transportation - <b>ONLY USED FOR GRANT RELATED EXPENSES</b>
122	IDEA BASIC	Federal Grant - Individuals with Disabilities Education Act	67	FIELD TRIPS	Extracurricular - Field Trips and Field Trip related (i.e. fieldtrip transportation)	31	FOOD SERVICE	All Food Service related
130	OTHER GRANTS	Other grants <b>NOT</b> related to Grants team. (i.e. teacher grants, company donation/grants)	69	CLUBS	Extracurricular - Clubs			
132	OTHER STATE GRANTS	All Other State Grants that do not fall into a specific fund type. <b>GIFTED GRANT</b> These would be run through the Grants team	75	LKC REGULAR	Legacy Kids Care Before and After School during regular scheduled school days			
133	OTHER FEDERAL GRANTS	All other Federal Grants that do not fall under other Federal Grant fund types (RLIS, etc.) <b>These</b> would be run through the Grants Team	76	LKC SUMMER	Legacy Kids Care Camp during Summer Camp			
134	IDEA PRESCHOOL	Federal Grant - Individuals with Disabilities Education Act / Preschool	77	LKC BREAK / NON SCHOOL DAYS	Legacy Kids Care Camp during school breaks or non school days (i.e. school holidays)			
135	SB390 - NV ONLY	<b>NV State Grant - SB390</b>	90	PRESCHOOL	Pre-k / Preschool program			
136	CSP - NV ONLY	<b>NV State Grant - Charter School Program</b>						
137	SCHOOL SAFETY	State Grant - School Safety Grant for Social Workers, School Counselors, SRO's, JPO's to contribute to safe school environments. SB528 FOR NEVADA						
138	SB178 Extended Learning Opportunities Grant <b>NV ONLY</b>	NV State Grant - To provide additional funding and extended learning opportunities and implement evidence-based intervention programs and services						
139	AB309 - NV ONLY	NV State Grant - incentives for teachers, Technology programs, library books, any program to provide assistance to teachers.						
140	SB313 COMPUTER SCIENCE EDUCATION GRANT -NV ONLY	NV State Grant - to support the Computer Science Education primarily through PD						
141	SB324 TEACHERS' SCHOOL SUPPLIES GRANT <b>NV ONLY</b>	NV State Grant - to reimburse teachers for out-of-pocket expenses when purchasing school supplies. Up to \$250 per certified teacher at each school						
155	<b>AZ STATE TAX CREDIT</b>	AZ STATE TAX CREDIT						

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P-CARD/EXPENSE ACCOUNTS (cont'd)		
Account	Description	Definition
6585	PD MEAL-GRANT FUNDED	Meals incurred for Professional Development with grant funds.
6595	SCHOOL EVENTS	School events / on-site activities for <b>students</b> (field day, pride day, muffins w/ moms, daddy daughter dance, turkey trot, Graduation, Family Night, etc.) <b>(not to be used for staff events)</b>
6596	MUSICAL PRODUCTION EXPENSES	All Musical Production fees, supplies, and materials
6604	STAFF RECOGNITION/EVENTS	Staff awards, rewards, parties, End of Year events, Team Building, flowers, sympathy gifts
6606	STUDENT RECOGNITION	Student Recognition supplies, prizes, awards, meals, principal pride, Athletics awards etc.
6607	IT EQUIPMENT & SUPPLIES	All equipment or supplies purchased by IT or for IT related items
6610	SUPPLIES	Office Supplies, Postage, General Supplies, SpEd Supplies, Facility Supplies, Athletic Supplies ( <b>not PE</b> ), LKC Supplies, Preschool Supplies, Library supplies, yearbooks, cafeteria supplies and all other supplies excluding instructional supplies ( <b>must use valid sub account combination to specify supply type</b> )
6613	INSTRUCTIONAL SUPPLIES	Any supply used in a classroom including PE and Music
6616	FURNITURE & EQUIPMENT	Furniture, projectors, appliances, filling cabinets, large white boards, Facilities Equipment, Cafeteria Equipment
6642	CURRICULUM	Text book orders < \$2,500 and Consumables
6810	DUES & FEES	Membership, subscription, fingerprint fees, permit fees, athletic fees, all student related registration fees
6891	COVID-19 RELATED EXPENSES	COVID-19 related expenses that would not have been part of day to day operational expenses ( <i>purchases must go through Procurify</i> )