

FINANCIAL TIPS AND GUIDELINES FOR SCHOOLS 2018-2019

PLEASE NOTE: For Direct Instruction use function 1000 – For Support/Administrative use function 2400

Examples: 1100 0xxx850 **1000** = Direct Instruction - **Teachers and Educational Assistants** working with students
1100 0xxx850 **2400** = Support/Administrative - **Non-Teacher** (Principals, Asst. Principals, Counselors, Librarians, Instructional Coaches, Nurses, Secretaries, and Dean of Students)

#561180 Supplies (Consumable items that are used and replaced; generally have a unit value of less than \$50.00):

Paper

Toner/Ink Cartridges

Health supplies (This DOES NOT include any type of drugs, i.e., aspirin) **(always function 2400)**

Paperback books and non on-line subscriptions (May also use 561120-Other Textbooks.)

Instructional/classroom supplies **(function 1000)**

Office supplies, postage, activity fund receipts **(always function 2400)**, file folders, binders, Post-it notes, etc.

Student Agendas/Planners bought “off the shelf” use function 1000

Incentives (Awards) School wide **function 2400**; Specific classroom **function 1000**

Snacks for Testing **(function 2400)**

#559150 Other Contract Services/Purchase Services:

Printing (i.e., APS Graphics, Kinkos, etc.) **Non-Instruction use function 2400.**

Printing Student Agendas/Planners “custom made” - use Function 1000.

Service Providers, Repairs & Installations, Consultants and Speakers (for Professional Development use 533300)

Bus Transportation - Field Trips (*Jump Start, 5th grade APS Science Camp, Sandia Mountain Natural History Center* etc.)

Admission Fees

Rental Fees (copiers, copier overages, postage meters, rooms for workshops, etc.) **(normally function 2400)**

Principal/Assistant Principal APS cell phone service **(always function 2400)**

#533300 Professional Development: *This account cannot be used for substitutes.*

Travel Expenses: Airline tickets, Per Diem, Out-of-town mileage (including *Santa Fe*), Hotel, Taxi, Car Rental

Registration Fees, Tuition, Course Fees, Workshop Fees

Trainers, Training Materials (Books and/or videos used by employees for professional development)

#561120 Other Textbooks: Any textbooks or instructional kits and manipulatives. Any items that can be purchased with the “1400” Instructional Materials accounts - #561070 Adopted Core (Textbooks) **and** #561110 Supplemental/Non-Adopted (Direct Purchase).

#561130 Software: Site Licenses, on-line access subscriptions, Apps for I-Pads. Software included with new computer equipment can be purchased with Computer (#573322) money.

#537110 Other Charges: For Grant accounts generally associated with Parent Involvement including snacks for parent meetings.

#573310 Fixed Assets Over \$5,000.00 - Items having a unit value \$5,000.00 and over per item:

Equipment, furniture, machinery, cameras, cabinets, promethean boards, computers \$5,000 or more each

Non-consumable and generally repairable items. *Applicable account determined by cost per item:*

Telephones, adding machines, printers, projectors, furniture, filing cabinets, PE equipment, iPad/computer cases

#573320 Assets \$50.00 to \$999.99 Excludes Computers

#573321 Assets \$1,000.00 to \$4,999.99 Excludes Computers

#573322 ALL COMPUTERS up to \$ 4,999.99 – Includes desktop, I-Pads, Notebooks, and Laptops

#573329 Supply Assets: Graphing Calculators (for example: Nspire Calculators)

#513000 Stipends (teachers). (Stipends are paid to teachers for working *outside* their contract hours):

\$22.00 per hour (Approximately \$27.00 per hour includes benefits) for non-instructional & instructional duties w/students

Professional Leave Substitutes (1100 0xxx8511000 511000 1610): Average cost \$85 per day plus benefits at 8.26 % paid by school sites. Total \$92 includes benefits.