

FINANCIAL TIPS AND GUIDELINES FOR SCHOOLS 2017-2018

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

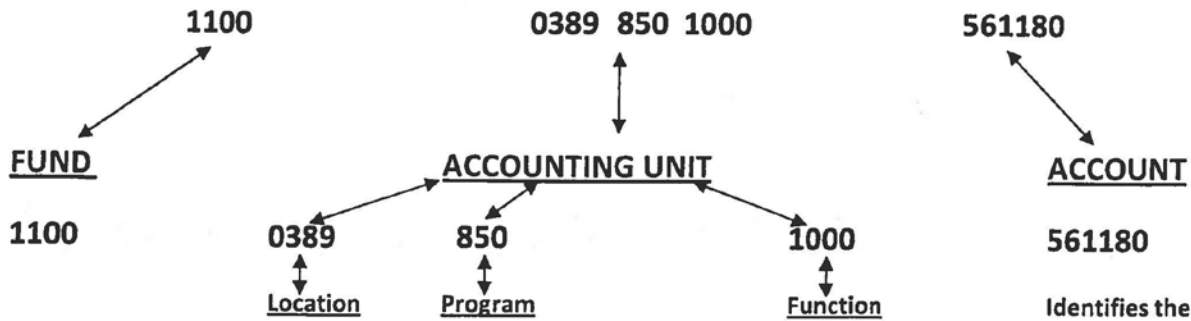
#573329 Supply Assets: Graphing Calculators (for example: Nspire Calculators)

#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 8.25 % paid by school sites. Total \$92 includes benefits.

ANATOMY OF A COST ACCOUNT



1100 – Operational

2401-Title I
2499
2799
2999

Grants

3110
3140
3160

Capital Funds

- | | |
|---|--|
| <ul style="list-style-type: none"> 010 – Classroom/1st grade 020-Early Childhood 040-Literacy/Reading 060-Vocational 065-Technology 070-Band/Orchestra 075-Art 080-Physical Education 150-Special Education 850-Schools General Ed | <ul style="list-style-type: none"> 1000-Direct Instruction 2200 } Administrative 2400 } Support 2600-Custodial |
|---|--|

- 631-Grant Middle School Initiative
- 688-Grant Title III (LEP)
- 833-Grant HS Retention Block
- 885-Grant Incentives for School Improvement

Identifies the type of expenditure.

Accounts remain the same across all funds.

Examples:

- **511000-Salary
- 533300-Prof. Dev.
- 559150-Other Contract Services
- 561180-Supplies

Refer to Financial Tip Sheet.

**Salary accounts all have an additional four digits (Sub Account) that identifies the type of employee.

UNIVERSAL CHART OF ACCOUNT (UCOA) Rev. March 2009 - PED

Revised by Albuquerque Public School's Budget Office, May, 2016

Function: A Function is a group of related activities aimed at accomplishing a major service or program for which the school district or charter school is responsible. The function describes the activity for which a service or material object is acquired. The functions of a school district or charter school are classified into five broad areas. Functions are further classified into sub-functions.

1000* INSTRUCTION Includes the activities dealing directly with the interaction between teachers and students provided for students:

- In a school classroom.
- In another location such as a home or hospital.
- Other approved media, such as television, radio, computer, Internet, multimedia telephone.
- In other learning situations such as those involving co-curricular and extra-curricular activities (including athletics).
- Function 1000 (Instruction) also includes the cost of all activities directly involved with or related to instruction, including:
 - Aides or classroom assistants of any type.
 - Textbooks.
- Instructional technology purchased for student use in the classroom for the purpose of direct instruction only (whether permanently assigned to one classroom or in a portable "pod").
- *Pro rated* cost of teaching duties of administrators and other staff (e.g. principals, full-time department chairs, and guidance counselors).
 - Teacher training and travel. Instructional coaches.

2100* SUPPORT SERVICES—STUDENTS

Activities designed to assess and improve the well-being of students to ensure that they arrive at school able to learn. These activities supplement instructional processes, but are focused on students and their families rather than on the classroom. This function is used with Programs 0000 (None), 2000 (Special Programs), and 9000 (Co-Curricular and Extra-Curricular Activities).

The following activities are charged to 2100 (Support Services – Students):

Attendance and Social Work Services.¹ Activities designed to improve student attendance at school. These activities are focused on solving problems that affect students' attendance. Some examples of services to be reported within this function code are attendance services and student accounting services.

Guidance Services. Activities involving:

- o Counseling with students and parents to improve students' ability to succeed in school. o
- Consulting with other staff members on learning problems.
- o Evaluating the abilities of students.
- o Assisting students as they make their own educational and career plans and choices. o
- Assisting students in personal and social development.
- o Providing referral assistance.

Guidance services may include counseling services, aptitude testing, student record services, and placement services.

Health Services. Activities involving physical and mental health services that support the physical well-being of students outside of instructional activities. Included are activities that provide students with appropriate medical, dental and nursing services.

Psychological Services. Activities concerned with:

- o Administering psychological tests and interpreting the results. o
- Gathering and interpreting information about student behavior.
- o Working with other staff members in planning school programs to meet the special needs of students as indicated by psychological tests and behavioral evaluation.
- o Planning and managing a program of psychological services, including psychological counseling for students, staff, and parents.

This function includes the supervision of psychological services, related testing and counseling services, and psychotherapy services.

Speech Pathology and Audiology Services. Activities that identify, assess, and treat children with speech, hearing, and language impairments.

Occupational Therapy–Related Services. Activities that assess, diagnose, or treat students for all conditions requiring the services of an occupational therapist.

Other Student-Related Support Services. For example, Dean of Students and other positions designed to oversee the well-being of students and their ability to arrive at school ready and able to learn.

2200* SUPPORT SERVICES—INSTRUCTION

Activities associated with assisting the instructional staff with the content and process of providing learning experiences for students. Use Program 0000 as a placeholder since function 2200 does not require program code. Activities include:

Library/Media Services. Activities concerned with directing, managing, and supervising educational media services, as well as such activities as:

- o Selecting, acquiring, preparing, cataloging, and circulating books and other printed materials.
 - o Planning for the use of the library by students, teachers, and other members of the instructional staff
- o Guiding individuals in their use of library books, reference guides and materials, catalog materials, special collections, and other materials, whether maintained separately or as a part of an instructional materials center.
- o Developing and acquiring library materials and operating library facilities. o Head of Library – Library/Media Specialists

Instruction-Related Technology. Activities concerned with technology activities and services that support instruction but are not part of the instructional process (for example, student learning centers or labs). These activities include expenditures for internal technology support as well as support provided by external vendors using operating funds. Specifically, costs associated with the operation and support of computer learning labs, media center computer labs, instructional technology centers, instructional networks, and similar operations should be charged to this code. Do *not* include technology purchased for use in the classroom; charge these to 1000 (Instruction). Also, if a computer lab is operated by a certified teacher, working on a certified teacher pay schedule, the related compensation is *not* charged here, but is charged to 1000 (Instruction), except for SB-9 (31700) use function 4000.

Academic Student Assessment. Activities related to the assessment of students to determine effectiveness of instruction.

2300* SUPPORT SERVICES—GENERAL ADMINISTRATION

Activities concerned with establishing and administering policy for operating the school district or charter school. Use Program 0000 as a placeholder since function 2300 does not require program code. Activities include:

Board of Education/Charter School Governance Council. Activities of the elected body that has been created according to state law and vested with responsibilities for educational activities in a given administrative unit. These include:

- o **Supervision of Board of Education Services.** Activities concerned with directing and managing the general operation of the Board of Education.
- o **Board Secretary/Clerk Services.** Activities of the district performed in support of the school district or charter school board meeting.
- o **Board Treasurer Services.**
- o **Election Services.** Activities related to any school system election, including elections of officers and bond elections.

Executive Administration. Activities associated with the overall general administration of or executive responsibility for the entire school district. If a charter school has a chief executive officer to whom the principal reports, activities of that individual's office are charged here. These activities include:

- o **Office of the Superintendent.** Activities performed by the superintendent and such assistants as deputy, associate, and assistant superintendents in generally directing and managing all affairs of the school district or charter school. Activities of the offices of the deputy superintendents should be charged here, unless the activities can be placed properly into a service area. In this case, they would be charged to service area direction in that service area.
- o **Community Relations.** Activities and programs developed and operated system wide for bettering school-community relations. Do not include public relations/media services; charge these services to 2500 (Central Services),
- o **State and Federal Relations.** Activities associated with developing and maintaining good relationships with state and federal officials. The activities associated with grant procurement are included here.

2400* SUPPORT SERVICES—SCHOOL ADMINISTRATION

Activities concerned with overall administrative responsibility for a specific school. Do NOT include the teaching duties of school administrators here; rather, pro rate this cost to 1000 (Instruction). Use Program 0000 as a placeholder since function 2400 does not require program code. Activities include:

Office of the Principal. Activities concerned with directing, managing and coordinating the operation of a particular school, including activities performed by the principal, assistant principals, and other assistants while they supervise all operations of the school, evaluate the staff members of the school, assign duties to staff members, supervise and maintain the records of the school, and coordinate school activities with those of the school district or charter school.

Other Support Services – School Administration. Other school administration services, including graduation expenditure and full-time department chairpersons.

2500* CENTRAL SERVICES

Activities that support other administrative and instructional functions, including fiscal services, human resources, planning, and administrative information technology. Use Program 0000 as a placeholder since function 2500 does not require program code. Activities include:

Business Office/Fiscal Services. Activities concerned with the fiscal operations of the school district or charter school. This function includes budgeting, receiving and disbursing, financial and property accounting, payroll, inventory control, internal auditing, and funds management. Fiscal services are inclusive of supervision and operation of all fiscal services, including budgeting services, payroll, internal audit, and general accounting functions.

Purchasing, Warehousing, and Distributing Services. Activities concerned with purchasing, receiving, storing, and distributing supplies, furniture, equipment, and materials used in school district and charter school operations.

Printing, Publishing, and Duplicating Services. The activities of printing and publishing administrative publications such as annual reports, school directories, and manuals. Activities here also include centralized services for duplicating school materials and instruments such as school bulletins, newsletters, and notices.

Planning, Research, Development, and Evaluation Services. Activities associated with conducting and managing system-wide programs of planning, research, development, and evaluation for a school system.

- o **Planning services** include activities concerned with selecting or identifying the overall, long-range goals and priorities of the district or charter school and formulating various courses of action needed to achieve these goals.
- o **Research services** include activities concerned with the systematic study and investigation of the various aspects of education in order to identify best practices.
- o **Evaluation services** include activities concerned with ascertaining the results or outcome of various courses of action through the careful appraisal of data in light of goals established. Do not include student academic testing here; rather charge these to 2200 (Support Services – Instruction).

Public Information Services. Activities concerned with writing, editing, and other preparation necessary to disseminate educational and administrative information to students, staff, managers, and the general public through direct mailing, various news media, email, the Internet and web sites, and personal contact.

Personnel Service (Human Resources). Activities concerned with maintaining efficient personnel for the school system. It includes such activities as recruitment and placement, non-instructional staff training, staff transfers, in-service training, health services, and staff accounting. Activities include:

- o **Supervision of Personnel Services.** The activities of directing, managing, and supervising staff services.
- o **Recruitment and Placement.** Activities concerned with employing and assigning personnel for the school district or charter school.
- o **Personnel Information.** Services rendered in connection with the systematic recording and summarizing of information relating to staff members employed by the school district or charter school.
- o **Non-Instructional Personnel Training.** Activities associated with the professional development and training – whether provide internally or purchased from external vendors – non-instructional personnel, including in-service training, seminars and conferences, continuing professional education, courses for college credit (tuition reimbursement), and other activities related to the ongoing growth and development of non-instructional personnel. Includes the incremental costs associated with providing temporary employees to perform job duties while regular employees attend training.
- o **Health Services.** Activities concerned with medical, dental, and nursing services provided for school district or charter school employees. Included are physical examinations, referrals, and emergency care.

Administrative Technology Services. Activities concerned with supporting the school district's or charter school's information technology systems, including supporting administrative networks, maintaining administrative information systems, and processing data for administrative and managerial purposes, except for SB-9 (31700) use function 4000.

2600* OPERATION & MAINTENANCE OF PLANT

Activities concerned with keeping the physical plant open, comfortable and safe for use, including keeping grounds, buildings, and equipment in effective working condition and state of repair. These include the activities of maintaining safety in buildings, on the grounds, and in the vicinity of schools. Use Program 0000 as a placeholder since function 2600 does not require program code. Activities include:

- **Operation of Buildings.** Activities concerned with keeping the physical plant clean and ready for daily use, including operating lighting and HVAC systems and doing minor repairs and the costs of building rental and property insurance.
- **Maintenance of Buildings.** Activities associated with keeping buildings at an acceptable level of efficiency through repairs and preventative maintenance.
- **Care and Upkeep of Grounds.** Activities involved in maintaining and improving the land (but not the buildings). These include snow removal, landscaping, grounds maintenance, and the like.
- **Care and Upkeep of Equipment.** Activities involved in maintaining equipment owned or used by the school district or charter school. They include such activities as servicing and repairing furniture, machines, and movable equipment.
- **Vehicle Operation & Maintenance (Other Than Student Transportation Vehicles).** Activities involved in maintaining general purpose vehicles such as trucks, tractors, graders, and staff vehicles. These include such activities as repairing vehicles; replacing vehicle parts; and cleaning, painting, greasing, fueling, and inspecting vehicles for safety (i.e., preventive maintenance).
- **Security.** Activities concerned with maintaining a secure environment for students and staff, whether they are in transit to or from school, on a campus or administrative facility, or participating in school-sponsored events. These include costs associated with security plan development and implementation, installation of security monitoring devices (e.g., cameras, metal detectors), security personnel (e.g., campus police, security guards), purchase of security vehicles and communication equipment, and related costs. Costs associated with in-service training related to school safety, drug and violence prevention training, and alternative schools should not be charged to this function code.
- **Safety.** Activities concerned with maintaining a safe environment for students and staff, whether they are in transit to or from school, on a campus or administrative facility, or participating in school-sponsored events. These include costs associated with installing and monitoring school fire alarm systems and providing school crossing guards, as well as other costs incurred in an effort to ensure the basic safety of students and staff. Costs associated with in-service training related to school safety, drug and violence prevention training, and alternative schools should not be charged to this function code.

EXPENDITURE OBJECTS

OVERVIEW

The primary objective of expenditure objects is to maintain information on the article purchased or the service obtained. The first digit defines the general object category. The last three digits define the major object more specifically.

PERSONNEL SERVICES—COMPENSATION

Amounts paid to both permanent and temporary school district or charter school employees, including personnel substituting for those in permanent positions. This includes gross salary for personal services rendered while on the payroll of the school district or charter school and other forms of compensation.

511000 Salaries Expense. Full-time, part-time, and prorated portions of the costs for work performed by permanent and temporary employees of the school district or charter school.

512000 Overtime Expense. Amounts paid to non-exempt employees of the school district or charter school in either temporary or permanent positions for work performed in addition to the normal work period for which the employee is compensated under regular and temporary salaries. The terms of such payment for overtime are a matter of state and local regulation and interpretation.

513000 Additional Compensation - STIPENDS. Amounts paid to both permanent and temporary school district or charter school employees for items such as bonuses or incentives that are in addition to standard compensation. Includes stipends (amounts paid to both permanent and temporary school district or charter school employees that are paid on a regular or irregular basis for some specific purpose such as serving as a department chair or coaching that are in addition to standard compensation).

513005 Additional Compensation – DIFFERENTIALS. – Per Negotiated Agreement. Extra work and/or greater responsibilities or specific credentials/endorsements.

PERSONNEL SERVICES—EMPLOYEE BENEFITS

Amounts paid by the school district or charter school on behalf of employees (amounts not included in gross salary but in addition to that amount). Such payments are fringe benefit payments and, although not paid directly to employees, nevertheless are parts of the cost of personnel services. Used with all Functions except 2900 (Other Support Services), 4000 (Capital Outlay), and 5000 (Debt Service). This is a "roll-up" account for accumulation of totals. Entries are not posted to the "roll-up" account, but to the accounts listed below.

521110 Educational Retirement. Employer's share of Educational Retirement contribution.

521120 ERA Retiree Health. Employer's share of Educational Retiree Health Care contribution..

522100 FICA Payments. Employer's share of Social Security – FICA taxes.

522200 Medicare Payments. Employer's share of Social Security – Medicare contribution.

523110 Health and Medical Premiums. Employer's share of health and medical premiums.

523120 Life. Employer's share of life insurance premiums.

523130 Dental. Employer's share of dental insurance premiums.

523140 Vision. Employer's share of vision insurance premiums.

523150 Disability. Employer's share of disability insurance premiums.

523160 Other Insurance. Employer's share of insurance benefits authorized by the New Mexico Public Schools Insurance Authority (NMPSIA) not previously identified.

525000 Unemployment Compensation. Amounts paid by the school district or charter school to provide unemployment compensation for its employees. These charges should be distributed to the appropriate functions in accordance with the salary expenditures. Separate accounts may be added to the 52500 series. If separate accounts are established within this series, this account becomes a "roll-up" account for the accumulation of totals; in which case no entries should be posted to this account.

527100 Workers Compensation Premium. Workers compensation for school employed personnel.

527200 Workers Compensation Employer's Fee. School district's or charter school's share of administrative fee.

527300 Workers Compensation (Self Insured). Workers compensation payments to employees from self-funded programs.

533300* Professional Development. Services supporting the professional development of school district personnel, including instructional and administrative employees. Included are course registration fees (that are not tuition reimbursement), charges from external vendors to conduct training courses (at either school district facilities or off-site), and other expenditures associated with training or professional development by third party vendors (Contracts/Contractors for materials or services). Necessary and legal travel for school district personnel including instructional and administrative employees in accordance with state and local policy and regulations. All expenditures should be captured in this account regardless of the type or intent of the training course or professional development activity. (Used with function 1000, 2000 and 3000).

559150 Other Contract Services. Includes services such as janitorial, security, legal notices, linen and industrial, printing and binding, medical claims review/payment, grounds keeping, referees, and drug and alcohol testing. Used with all Functions except 2900 (Other Support Services), 4000 (Capital Outlay), and 5000 (Debt Service and Miscellaneous). *Use 533300 for any expenditures that apply to professional development.*

561120 Other Textbooks. Expenditures for instructional materials not covered by Instructional Materials Cash or Instructional Materials Credit.

561130 Software. Expenditures for purchased computer software used for educational or administrative purposes including software licenses.

561180 General Supplies and Materials. Other supplies and materials purchased for the operation of school district or charter school facilities, equipment, vehicles, and programs (e.g., postage, office supplies) not accounted for elsewhere.

573310 Fixed Assets. All Fixed Assets with a unit value equal to or greater than \$5,000 (Furniture, equipment, musical instruments)

573320 Supply Assets. Assets with unit value up to \$999.99 (non-consumable and generally repairable items: telephones, adding machines, printers, projectors, furniture, PE equipment, musical instruments) (Excludes computers).

573321 Assets. Assets with unit value of \$1,000 to \$4,999.99 (non-consumable and generally repairable items: 99 (non-consumable and generally repairable items: telephones, adding machines, printers, projectors, furniture, PE equipment, musical instruments) (Excludes computers).

573322 Computers. All computers up to \$4,999.99 (Includes desktops, towers, laptops, net books and i-Pads).

Job Classifications – (Subaccounts) Number, Name and Description:

The following codes are to be used exclusively with Object accounts from 511000 through 529999:

- 1111 Superintendent.** Chief executive officer of the school district.
- 1112 Principals.** Principal(s) and assistant principal(s). This includes the applicable portion of salaries paid to other instructional personnel with part-time principal duties
- 1113 Administrative Associates.** Administrative personnel reporting directly to the superintendent.
- 1114 Administrative Assistants.** Administrative personnel reporting directly to administrative associates.
- 1115 Associate Superintendent for Finance & Business and Business Manager.** Administrative personnel whose duties may include directing, managing, and supervising fiscal services, budgeting, payroll, financial accounting, internal auditing, and purchasing for the school district.
- 1211 Coordinators/Subject Matter Specialists.** Coordinators and employees specializing in direct support of instruction. The Coordinators and Subject Matter Specialists not assigned permanent or part-time classroom teaching schedules are to be included in this expenditure code.
- 1212 Library/Media Specialists.** Certified employees with the responsibility for organizing and managing libraries of books and other instructional resource materials, including audio-visual materials and equipment.
- 1213 Library/Media Assistants.** Full-time or part-time employees assisting in library or media services.
- 1214 Guidance Counselors/Social Workers.** Certified professional employees providing guidance and counseling services to students and families. This includes helping pupils and parents assess and understand their abilities, aptitudes, interests and educational needs.
- 1215 Registered Nurses.** Licensed nurses employed by the school district. This does not include nurses on other professional service contracts
- 1216 Health Assistants.** Full-time or part-time health assistants.
- 1217 Secretarial/Clerical/Technical Assistants.** Secretaries, receptionists, clerks, data entry clerks, system analysts, work-study students, and other related employees.
- 1218 School/Student Support.** Attendance workers or other employees who bring home, school, and community together in solving the students problems in order to improve attendance.
- 1219 Duty Personnel.** Personnel for lunchroom, hallway, playground, or bus duty.
- 1220 Business Office Support.** Business support staff includes employees for fiscal services, budgeting, payroll, financial accounting, internal auditing, and purchasing. This excludes the Associate Superintendent for Finance and Business and Business Manager.
- 1311 Diagnosticians.** (STARS Position Code 87).

- 1312 Speech Therapists.** (STARS Position Codes 26, 93).
- 1313 Occupational Therapists.** (STARS Position Codes 85, 89).
- 1314 Physical/Recreational Therapists.** Includes recreational and physical therapists.
- 1315 Psychologists/Counselors.** Includes all licensed psychologists and other counselors.
- 1316 Audiologists.**
- 1317 Interpreters.**
- 1318 Specialists.** Includes special education related specialists, orientation and mobility specialists.
- 1319 Special Ed Assistants (Non-Instructional).** Contracted personnel who assist special education students. Includes individuals, other than instructional aides, who assist therapists working with special education students or who assist special education students in other ways (e.g. bus assistants).
- 1411 Teachers - Grades 1-12.** Teaching services rendered to students enrolled during the regular school term in grades 1-12. If special program stipends/increments are approved, add to contract salary and treat as any other salary item.
- 1412 Teachers - Special Education.** Teaching personnel assigned to Special Education programs during the regular school term.
- 1413 Teachers - Early Childhood Education.** Teaching personnel assigned to Early Childhood Education (kindergarten) programs during the regular school term.
- 1414 Teachers - Preschool (excludes Special Education).** Teaching personnel assigned to childcare and preschool programs.
- 1415 Teachers - Vocational and Technical.** Teaching personnel assigned to programs that prepare students to meet challenging academic standards as well as industry skill standards while preparing students for broad-based careers and further education beyond high school. Activities may be delivered through traditional comprehensive and vocational-technical high schools or recognized charter schools. (See description of Program 3000 (Vocational and Technical Programs) above for a description of the types of activities considered vocational/technical.)
- 1416 Teachers - Other Instruction.** Activities that provide students in pre-kindergarten through K-12 with learning experiences not included in the other object codes. Examples of such programs follow:
- Bilingual-English for Speakers of Other Languages (ESOL).** Bilingual Multicultural Education (Instruction in English and a second language). Teachers who dedicate most of their instructional time to serve the linguistic and academic needs of culturally different students and other students who may wish to participate in an approved Bilingual program model (Dual Language, Maintenance, Heritage, Transitional and/or Enrichment- NMAC 6.32.2).
- Alternative (and At Risk) Education Programs.** Activities for students assigned to alternative campuses, centers, or classrooms designed to provide improved behavior modification and/or an enhanced learning experience. Typically, alternative education programs are designed to meet the needs of students that cannot be addressed in a traditional classroom setting.
- 1422 Teachers - Special Education. Gifted**
- 1511 Data Processing.** Computer programmers, systems managers, and operators. This does not include data entry personnel which are included in 1217.
- 1610 Substitutes – Professional Development Leave.** Substitute employees assuming the duties of personnel absent due to professional development training regardless of the length of absence.
- 1611 Substitutes - Sick Leave.** Substitute employees assuming the duties of personnel absent due to sick leave regardless of the length of absence.
- 1612 Substitutes - Other Leave.** Substitute employees assuming the duties of personnel absent due to other school board approved leave such as personal leave.
- 1613 Separation Pay.** Payment to employees for their balance of leave in accordance with the local school board policy.
- 1614 Maintenance.** Employees who are engaged in the maintenance of and/or repair of school facilities, vehicles, grounds, and equipment.

- 1615 Custodial.** Employees who are engaged in the housekeeping duties of school facilities and care of grounds.
- 1616 Warehouse/Delivery.** Truck drivers, stock clerks, receiving clerks, warehouse and other related personnel.
- 1617 Food Service.** Food preparers and handlers.
- 1618 Athletics.** Personnel for school directed interscholastic athletic programs such as coaching increments, timekeepers, and any other related employees.
- 1619 Adult Education.** Salaries associated with adult education programs. Used only in Function 3300.
- 1620 Recreation.** School district employees in connection with a recreation program. Used only in Function 3300.
- 1621 Summer School/After School.** If the school district operates an approved summer/after school program, all expenses for salaries of summer/after school employees shall be charged to this job class Instructional summer/after school compensation and benefits are coded to Function 1000. For after school such as day care should be coded to Function 3300.
- 1622 Bus Drivers.** School and activity bus drivers.
- 1623 Crosswalk Guards.** Crosswalk/security guards employed by the school district.
- 1624 Activities Salaries.** Student activity functions such as clubs, band, orchestra that are not a part of the regular instructional program.
- 1625 Extended Services to Students.** Salaries in Function 3300 for extended services to students.
- 1711 Instructional Assistants - Grades 1-12.** Educational assistants assigned to grades 1 through 12.
- 1712 Instructional Assistants - Special Education.** Educational assistants assigned to Special Education Programs.
- 1713 Instructional Assistants – ECE.** Educational assistants assigned to Early Childhood Education Programs.
- 1714 Instructional Assistants - Preschool (excludes Special Education).** Educational assistants assigned to preschool and child care programs.
- 1800 Board Members.** Travel that does not include an overnight stay must be considered compensation, and coded to object code 51100. Overnight travel for Board Members should be coded to 55811 – Board Travel.e 561120-Other textbooks)