

FINANCIAL TIPS AND GUIDELINES FOR SCHOOLS 2023-2024

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-Instructional Purchases**

IMPORTANT: New Accounting Unit for At-Risk Expenses 0XXX750XX00-Use BSR to order

#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
- Batteries for equipment, cables, adapters, etc.
- Incentives (Awards) School wide function 2400; Specific classroom function 1000
- Snacks for Testing (function 2400) must follow the [APS Competitive Food Sales guidelines](#)

#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)
- Memberships and Accreditation Fees
- Bus Transportation/Admission Fees – Field Trips ((*Jump Start, 5th grade APS Science Camp, Sandia Mountain Natural History Center, etc.*) *Activity Trips should be paid from school site activity funds*
 - ❖ “Field trip” means a school sponsored trip for students, which is a first-hand educational experience to supplement curriculum and instructional goals away from the campus.
 - ❖ “Activity trip” means trips sponsored by school activity clubs or trips that are non-educational in nature and are used to reward academic, athletic or behavioral accomplishments.
- Repairs to equipment (labor & tax paid from other contract services and parts paid from supplies or assets based on value)
- Rental Fees (copiers, photocopy overages, postage meters, rooms for workshops, etc.) (normally function 2400)
- Principal/Assistant Principal APS cell phone service (always function 2400)

#533300 (Fund 1100) #533301 (Grants) 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** (Support & administrative staff use function 2400, instructional staff use function 2200)
- **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 (#561190) 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, minor furniture items (SIP monies should be used whenever possible for multi-piece furniture purchases/site improvements), filing cabinets, PE equipment, iPad/computer cases, laminators, handheld two-way radios, weed eaters, blowers, floor scrubbers

#561190 Assets \$50.00 to \$999.99 Excludes Computers

#561191 Assets \$1,000.00 to \$4,999.99 Excludes Computers

#561192 ALL COMPUTERS up to \$ 4,999.99 – Includes desktop, I-Pads, Notebooks, and Laptops

#561199 Supply Assets: (contact Capital Fiscal Services before using this account)

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

\$25.00 per hour (Approximately \$31.81 per hour includes benefits) for non-instructional & instructional duties w/students

Professional Leave Substitutes (1100 0xxx8501000 559155 1610 from Non-Salary Page & 1100 0xxx7501000 559155 1610 from At-Risk Page of Budget): Average cost \$180 per day.