

GUIDANCE FOR EXPENDING FUNDING FOR INSTRUCTIONAL MATERIALS

Expenditures should adhere to the definitions of “instructional material” or “other classroom materials” in statute (22-15-2 NMSA 1978).

- "instructional material" means school textbooks and other educational media that are used as the basis for instruction, including combinations of textbooks, learning kits, supplementary material and electronic media;
- "other classroom materials" means materials other than textbooks that are used to support direct instruction to students

All of the instructional materials are for students' classroom use only, and must support current curriculum objectives.	Expenditures of the Instructional Material Fund must be consistent with these guidelines. Failure to do so will result in the withdrawal of eligibility of the fund and sanctions against the district / school.
USING FUNDING FOR ADOPTED OR NON-ADOPTED INSTRUCTIONAL MATERIALS (EXPENDITURE CODES 56107, 56111, 56113, OR 56109)	
APPROVED	NOT APPROVED
ART SUPPLIES AND MATERIALS – instructional materials and curriculum supplies	AUDIO EQUIPMENT such as sound laboratories, boom boxes, microphone, headphones, radios, CD players, public address or broadcast system
CALCULATORS with batteries	APPLIANCES - Small or large
EDUCATIONAL MEDIA such as software, e-books, pre-recorded by publisher cassette tapes, CD's, DVD or Blu-Ray disks, slides, etc.	ASSESSMENTS, testing programs
GED sample exams	AUDIOVISUAL EQUIPMENT such as televisions, VCR's, projectors, DVD players, Blu-Ray players, smart boards
INSTRUCTIONAL SUPPORT such as classroom kits, teacher resource kits, literature collections	BLANK MEDIA such as audio and video tapes, diskettes
LABORATORY SUPPLIES such as lab manuals, lab supplies, workbooks, consumable materials and supplies, etc.	CAPITAL PURCHASES OR IMPROVEMENT such as building improvements, classroom improvements, outdoor storage units
MUSICAL INSTRUMENTS (other than band instruments) for classroom use	COMPUTERS and related or similar equipment such as printers, web cams, external hard drives, monitors, netbooks, laptops, e-readers, tablet notebooks, carrying cases, stands, wall mounts, etc.
ONLINE or web-based courses,	FIELD TRIPS
REFERENCE AND RESOURCE materials such as maps, globes, novels, trade books, subscriptions, periodical publications	FURNITURE such as desks, computer stands, filing cabinets, printer stands, monitor stands, shelves, indoor storage units, etc.
SPORT AND EXERCISE equipment for physical education classes	GENERAL OFFICE SUPPLIES OR EQUIPMENT such as copiers, telephones, general educator supplies (paper, pencils/pens, notebooks, etc.)
STUDENT SUPPORT such as agenda books; graphic organizers, etc.	MUSICAL INSTRUMENTS for extracurricular (i.e. non-classroom) use
SUPPLEMENTAL print materials	PERSONNEL SERVICES
TEXTBOOKS – pupil edition, teacher's edition, and big books	PHOTOGRAPHY EQUIPMENT such as cameras, processing equipment
	SPORTS EQUIPMENT for extracurricular (i.e. non-classroom) use
	UNIFORMS AND COSTUMES - such as athletic, band, chorus, theater and orchestra
NON-ADOPTED MATERIALS USING EXPENDITURE CODE 56108 FOR “OTHER CLASSROOM MATERIALS” All of the approved materials are for students' classroom use only and must support current curriculum objectives.	
ART MATERIALS such as clay, ceramic glaze, firing kiln, paints, easels, brushes, etc.	ALL ITEMS LISTED AS NOT APPROVED for EXPENDITURE CODES 56107, 56111, 56113, AND 56109 are also <u>not approved</u> for expenditure code 56108.
CLASSROOM SUPPLIES such as graph paper,	PROJECT MATERIALS OR EQUIPMENT such as

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copier paper (for classroom use), transparencies, black-line masters, manipulatives, models, etc.	lumber, steel, auto parts, machine tools, etc.
GRAPHIC MATERIALS such as visual guides, charts, maps, themed or topical bulletin board materials, etc.	
LAB SUPPLIES such as test tubes, slides, mounts, etc.	
MUSIC SUPPLIES AND MATERIALS such as sheet music, metronomes, strings, reeds, cleaning cloths, music stands, etc.	
PROJECT MATERIALS such as hamster habitats, ant farms, for student classroom projects	

INSTRUCTIONAL MATERIAL FUNDING CODES

14000 INSTRUCTIONAL MATERIAL FUND AND 27109 INSTRUCTIONAL MATERIAL SPECIAL APPROPRIATION FUND

REVENUE CODES

- 43207 ADOPTED INSTRUCTIONAL MATERIALS – Minimum of 50% : revenue allocated to the district/school for the purchase of adopted instructional materials that have been approved by the Secretary of Education for the state approved multiple list.
- 43211 NON-ADOPTED INSTRUCTIONAL MATERIALS – Maximum of 50% : revenue allocated to the district/school for the purchase of instructional materials not on the state approved multiple list.
- 41953 INSURANCE RECOVERIES: insurance recoveries for the replacement of personal, real property, and/or equipment.
- 41980 REFUNDS/REIMBURSEMENTS PRIOR YEAR: refunds/reimbursements from prior year expenditures.
- 41500 INTEREST: earnings from all deposits and investments. Such earnings/receipts shall be credited to the revenue account that provided the cash for investment.
- 11112 RESTRICTED CASH: IM Budget fund balance based on financial audit from previous year

EXPENDITURE CODES

- 56107 ADOPTED INSTRUCTIONAL MATERIAL- Minimum of 50% purchased from the State approved multiple list.
- 56111 NON-ADOPTED INSTRUCTIONAL MATERIAL – Maximum of 50% instructional material purchased from not on the approved multiple list.
- 56108 OTHER CLASSROOM MATERIALS – 25% of the Non-Adopted Instructional Material allocation (from object code 56111) Defined in SB 1225.
- 56109 ONLINE COURSE SUBSCRIPTIONS
- 56113 PURCHASED INSTRUCTIONAL MATERIAL SOFTWARE