

OPERATIONAL/INSTRUCTIONAL EXPENSE GUIDELINES

Definition of Operational Expense: Operational expenses are the costs associated with the operation of a school district or to the operation of a device, component, or a piece of equipment or facility. They are the cost of resources used by a school district to maintain its existence.

Definition of Instructional Expense: Instructional expenses are the costs associated with the actual education of the student. If an item is used for learning during the compulsory instructional day, it must be purchased through MUNIS funds.

Procedures for Operational/Instructional Expenses:

1. **Make purchases through MUNIS ONLY!** Do not use school activity fund money for these expenses, it must come from a Purchase Order (or payment voucher)
2. **Funds that are not raised by students or parents must be sent to MUNIS (Fund 22):** If money pertaining to operational/instructional expenses is received, the school must remit the payment to Accounting within 60 days of receipt to avoid audit findings. The money can then be spent on operational/instructional expenses in MUNIS pending the fundraiser objective or the purpose of the donation.
3. **If someone “breaks the rules”...**When a sponsor requests a payment for operational/instructional expenses with school activity funds, the Bookkeeper should notify the School Administrator that the expense is not allowable. The School Administrator should deny the payment and determine whether funds can be paid via MUNIS (i.e. Fund 22 or General fund).

Warning! Continued disregard of these guidelines can result in disciplinary action or canceling of the privilege to operate a school activity fund.

Operational/Instructional Expenses	Non-Operational/Non-Instructional Expenses
Textbooks	Field trip expenses
Required technology	Class trip expenses
Instructional materials or classroom supplies	Athletic trip expenses
Fundraising (operational or instructional) (i.e. playground equipment, academic materials)	Fundraiser items – non-operational or instructional fundraisers
Office supplies (ink cartridges; copy paper; check stock; receipt forms; etc.)	Memorial gifts (adult)
School forms (visitor logs; attendance logs; tardy slips; labels; etc.)	Student club expenses (i.e. national membership dues, sponsor fees; etc.)
Postage	Staff shower gifts/Retirement gifts
Copiers	Vending items (adult)
Furniture	Uniforms for extracurricular activities
Cell phones	Field striping
Software (must be on the approved software list, including free software and downloads)	Athletic supplies
Yearbook (instructional/operational classroom supplies) if Yearbook is academic class	Inventory items for resale (i.e. bookstore, concessions), etc.
Hand Held Radios	Athletic uniforms
Safety related equipment	T-shirts, not sold through Bookstore/Spirit Shop
Repairs and maintenance to the building or grounds (including concession stands, playground equipment)	Yearbook Sales (collecting and remitting payment throughout the year...profits to Fund 22 by end of the fiscal year)
Repairs and maintenance to the gym floor and/or fields	Adult food for meetings/Adult social events
Structural additions or improvements to the building or grounds including athletic fields	Senior celebratory expenses; senior breakfast, senior day, graduation security, flowers, buses for graduation practice
Items permanently attached to a structure/school facility	Year-end celebrations – all grades
Professional and staff development expenses	Graduation expenses – all grades
Notary fee	Prom expenses
Field striping	Quick Dry materials

*A school may request in-person sponsor training by contacting Accounting Services at 400-3146 or referring the sponsors to the online training at the following link: [Sponsor Training Video](#).