

CLASSROOM INSTRUCTIONAL SUPPORT FUND

The following provisions shall govern the allocation of the Classroom Instructional Support Fund (CISF) within the School District:

1. The allocation of monies to replace the matriculation fees passed by the State Legislature provides specific funds for each teacher in grades K-12. These funds are allotted for all teachers employed. Special education teachers and career/technical education teachers are included with the same amount allotted as any other teacher. Principals, Assistant Principals, Guidance Personnel, and Librarians are also included. Federally funded teachers are included in the budgeting process with their classroom instructional support funds being allocated from their respective federal programs.

For purposes of this policy, classroom instructional support means all components of classroom instructional support as provided in the Foundation Program, with the exception of textbook funds, including, but not limited to, (1) library enhancement, (2) classroom materials and supplies, (3) professional development, (4) technology, and (5) other classroom instructional support approved by the State Board of Education. Hereafter in these policies, these fund allocations shall be referred to as "CISF".

2. The CISF shall be spent for classroom instructional support purposes only, to be used either by classroom teachers or students in each teacher's respective classes. It is permissible to expend these funds on instructional equipment and electrical equipment which is actually utilized with students in the teacher's classroom.
3. Budget Committee. Each school shall have a budget committee comprised of five (5) members consisting of four (4) teachers and the school's principal, or the principal's designee. The teachers on the committee shall be elected annually by secret ballot by majority vote of the teachers at each school. The committee shall elect a chairperson and a secretary from among its membership. The secretary shall be responsible for keeping minutes of the meetings of the budget committee and actions taken to approve the budget during the secret balloting process. The committee may form advisory subcommittees. Media specialists shall be consulted in budgeting all library enhancement funds. The budget committee shall propose a budget for all aspects of the CISF.

Budget Development. The proposed budget shall be consistent with the latest plans for professional development and technology developed at the local school level by the principal and faculty. The proposed budget shall outline common purchases, specify the common items which may be purchased, and specify the amount to be allocated for each teacher.

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Approval by Teachers. The proposed budget from the budget committee shall be submitted to the teachers at an annual meeting at the beginning of the school year or at a spring meeting at the end of the scholastic year, or both. Teachers shall have at least two (2) workdays to review the proposed budget before a secret ballot vote is taken. Any proposed budget not approved by a majority vote of the teachers shall be returned to the budget committee for reformulation taking into consideration the teachers' recommendations. The budget committee shall submit another proposed budget for review and consideration by teachers. This procedure will continue until an approved budget is secured. The secret ballots must be kept on file in the local school as part of the audit trail. Any amendment to this budget must be conducted by the same process.

Budget Report. A report on the approved CISF budget shall be transmitted to the superintendent on uniform forms provided by the State Department of Education. The superintendent shall submit a notarized affidavit to the State Superintendent of Education certifying that all funds allocated for CISF have been properly spent and legal requirements have been observed and implemented.

Transfers Disallowed. CISF monies are allocated and budgeted for teacher units at a specific school. These monies are not transportable with the teacher if the teacher is transferred to another school within or outside of the district.

4. An adequate system of record keeping at the local school must be maintained on all expenditures from the "CISF." Such a system should provide for sub-accounts for joint faculty or department purchases, individual teacher purchases, library, and other sub-accounts as deemed necessary for adequate accounting of funds. It shall be the responsibility of each principal to keep an accurate record of expenditures.

Beginning with FY 2000, purchasing cards will be utilized for individual teacher purchases from the classroom materials and supplies allocations only according to the following procedures:

- a. Each teacher must sign a Purchase Card Agreement (FILE: DM-F1) before being issued a card.
- b. Each local school bookkeeper will maintain a log of purchases made by the teachers using the purchase cards.
- c. Teachers must submit an original receipt to their school's bookkeeper within two (2) days of making the purchase using the purchase card.

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- d. A statement must be signed by the teacher confirming that the items listed on the receipt have been received and in good condition. The statement should accompany the receipts and purchasing card statement for audit purposes.
- e. The local school bookkeeper will forward the purchase card statement and receipts to the principal for signature and approval.
- f. Once approved by the principal it will then be forwarded to the central office for further processing.
- g. The Central Office will make payment directly to the bank upon receipt of the statement.

All other CISF purchases (library enhancement, technology, and professional development) will be made on paper purchase orders assigned by the Central Office.

5. The effective beginning date for purchases by teachers under the CISF shall be October 1st each year provided that the State Legislature has appropriated such funds and the local school budget has been approved. The termination date for purchases made by teachers using purchase cards shall be May 1st of each year. The last date for purchases made by teachers on paper purchase orders should be institute day of each year which allows for items to be received and checked by teachers before the end of the fiscal year, back orders cleared, and adequate time to plan for the effective use of any remaining monies. The State Department of Education has issued directions that no funds may be carried over to the next fiscal year. Funds not expended during the fiscal year will be returned to the State. Total purchases should not exceed the amount allocated.
6. It shall be the responsibility of the principal to receive, check, and immediately approve for payment all completed orders by signing the receiving report section of the purchase order and returning it to the Accounting Department. The principal shall also provide for the delivery of the items purchased to the individuals or groups within the school. Under no circumstances shall material be approved for payment until it has been received and checked.
7. Principals should combine orders of individual teachers, departments, or other groups in the school and submit a consolidated purchase order for the supplies, materials, or equipment when possible. The Board may purchase classroom instructional support in bulk pursuant to the State Competitive Bid Law. No funds from this program may be expended except by a Central Office purchase order.

8. Items should not be purchased prior to the implementation of proper purchase order procedures with the exception of purchases made with the purchasing cards. The Accounting Department shall not pay for any merchandise that has been purchased without a properly approved purchase order. Proper purchase order procedures shall include the following:
- a. Complete a requisition/purchase order completely, including vendor name and address, employee, ship to address, principal's signature, quantity, description, unit price, amount (quantity X unit price), teacher's signature, and shipping and handling.
 - b. Send requisition/purchase order to the Central Office.
 - c. After the Central Office reviews the requisition/purchase order, the Superintendent of Schools will approve them.
 - d. The Central Office will assign a purchase order number after approval and mail or return the vendor copy, receiving copy, and school copy to the school secretary requesting the purchase.

When services are performed for contracted services, the Superintendent of Schools will sign all contracts for Board paid expenditures. The company or individual performing the services is required to complete a Form W-9 for 1099 purposes, unless the company is incorporated. See policy EDAG for information on contracts with agencies and individuals.