

## BUSINESS AND NONINSTRUCTIONAL OPERATIONS

A. Instructional Materials

1. Instructional materials consist of but are not limited to the following: paper, pencils, chalk, supplementary books, etc. Also included in this category would be small tools and equipment of such nature which requires restocking as a result of breakage or loss.
2. Equipment and machines which usually can be defined as large, relatively permanent acquisitions exceeding \$50.00 in cost, are not eligible for purchase in this account.
3. Requisitions for purchase from the instructional account shall be forwarded to the office of assistant superintendent for curriculum and instruction for review. He, in turn, will forward the requisitions to the purchasing agent, business office, for processing. Requisitions will be consolidated from all schools twice a year. This will be at the beginning of the first and second semester, at which time special instructions will be published; otherwise requisitions may be submitted at random throughout the year on an as-needed basis.
4. The business office will issue periodic statements showing the current status of each school's/area's account. Schools are not to exceed their stated allocation.
5. By December 1, 50% of allocated funds shall be spent or encumbered; by February 1, 75% shall be spent or encumbered. Any unspent excess shall be ceded on these dates back to the general instructional funds. All monies to be spent shall be encumbered (or spent) by April 1.

There will be some required operational exceptions to the April 1 date but they shall be cleared with the director for finance in advance of April 1 by submitting a proposed budget for same.

B. Capital Funds

## New, and Repair and Replacement

1. Capital funds are also allocated to the schools on a per pupil basis and to specific areas on a budgeted needs basis.
2. Principals shall submit all capital purchase requests to the director for finance for review.
3. Area administrators shall submit all repair and replacement purchase requests which exceed \$100 (one hundred dollars) to the director finance.

## BUSINESS AND NONINSTRUCTIONAL OPERATIONS

Allotment of Funds – Individual Schools and Areas (continued)

4. All such funds to be used shall be encumbered by April 1 of each year. Any exceptions for required operational needs shall be cleared in advance with the director for finance by April 1 by submitting a proposed budget for same.
5. Schools are not to exceed their stated allocation.

Approved by Superintendent: April 21, 1980

Revised by Superintendent: December 1, 1982

Revised by Superintendent: August 20, 1984

Revised by Superintendent: September 3, 1985