

**TO: ALL CERTIFICATED STAFF, PRINCIPALS, DIRECTORS, and
SCHOOL OFFICE PERSONNEL**

**FROM: Mark Shepard, Associate Superintendent for Business Affairs
Connie Knoche, Director of Finance
Jill Pauley, Director of Fiscal Services and Planning**

SUBJECT: \$225 “ENHANCEMENT FUND” PROCEDURES

I. BACKGROUND

The Professional Agreement between the Lincoln Public Schools and the Lincoln Education Association provides that each certificated employee will be allotted \$225 "to which the certificated employee may voucher purchases of equipment and/or supplies to be used in the classroom or for other work-related projects for non-classroom educators at the employee's discretion." In addition, the employee may use the \$225 allotment for professional leave expenses. Part-time certificated employees receive a prorated amount.

Professional leave expenses for workshops, conferences, etc., include the cost for a substitute, transportation, and registration. These expenses also include dues for professional organizations except Lincoln Education Association (LEA), Nebraska State Education Association (NSEA), and the National Education Association (NEA). Professional leave expenses payable from enhancement funds include tuition only when accompanied by a signed statement explaining that the course will not be used for salary advancement at this time or in the future.

II. PROCEDURES

Purchases may be made using any combination of three different procedures:

1. A purchase requisition can be used to order supplies and/or equipment. It also can be used to make professional leave arrangements.
2. The building's procurement card may be used to secure a purchase.
3. Employees may make purchases themselves and then request reimbursement through the school's office. A minimum of \$50 of purchases must be requested before the reimbursement will be processed. Final claims at the end of the school year will be processed for lesser amounts.

III. ADDITIONAL GUIDELINES

- ✓ Reimbursements from the \$225 allotment require the same documentation as all other reimbursement claims from the District. These reimbursements will be made only to the person who can show proof of payment. This proof should consist of dated **original** invoices, receipts (completely intact), and/or register tapes. If the invoices show an amount due, proof of payment will need to be provided. This could include a copy of the employee's cancelled check (front and back), credit card statement, or a memorandum from the location's administrator explaining that the employee cannot provide proof of payment and that the administrator is providing assurance that the invoice has been paid by the employee.
- ✓ Reimbursements require that the employee has already made payment before the reimbursement can occur. Gift certificates/gift cards are not negotiable and LPS has no way to determine the origin of a gift certificate/gift card spent to obtain enhancement funds. Since reimbursement with public funds requires the individual seeking the reimbursement to have made an expenditure, payment for items with a gift certificate/gift card will not be a reimbursable form of payment.
- ✓ The invoice must show the store name and date. Titles of books need to be listed. Include a brief written explanation for any unusual items or charges.
- ✓ Receipts may be turned in through June 11, 2010, for items purchased by June 4, 2010 (the last teacher work day). Purchases may be made during the summer months and receipts may be turned in on the first duty day of the next contract year. Reimbursements may be submitted out of this year's allotment for workshops and conferences to be attended the summer of 2010 as long as the payment for these events, or a purchase order, is dated by June 4, 2010.
- ✓ This money may not be accumulated from year to year. The allotment is good only during the contract period. Teachers, departments, teams, or buildings may not combine their allotments to purchase equipment and/or supplies. Buying gift certificate/gift cards to be used to extend the time in which purchases can be made is not allowed.
- ✓ Expenditures made by certificated employees from the \$225 allocation must be for the benefit of the District and not involve the acquisition of tangible items of personal value, which would be subject to inclusion in an employee's income for tax purposes. This means that items purchased with the \$225 allocation are the property of the School District and not of the individual teacher.
- ✓ If employees wish to make purchases that exceed their available enhancement funds, the administrator at each location has the prerogative to pay the difference out of the location's supply/equipment allocation, as long as the purchase meets all applicable guidelines for purchases using public funds.