

REVENUE 3526 REFURBISHMENT OF K-8 SCIENCE KITS
SUBFUND 326 EIA FUND

Allocation Formula

Available funds refurbishing science kits will be a base \$10,000 allocation and any remaining funds will be allocated based on prior year K-8 135-Day ADM.

Legal Reference

General Appropriation Act, 2015, Proviso 1A.76

Guidelines

Funds appropriated for the purchase of textbooks and other instructional materials may be used for reimbursing school districts to offset the costs of refurbishing science kits on the state-adopted textbook inventory, purchasing new kits from the central textbook depository, or a combination of refurbishment and purchase. The refurbishing cost of kits may not exceed the cost of the state-adopted refurbishing kits plus a reasonable amount for shipping and handling. Costs for staff development, personnel costs, equipment, or other costs associated with refurbishing kits on state inventory are not allowable costs.

- Districts cannot order state-adopted refurbishment kits and also order consumable items unless the consumable items are not available in the refurbishment kit (e.g., batteries, plastic spoons, paper cups).
- Districts may order non-consumable items that need replacing due to loss or damage but not for additional items that increase functionality beyond that of state-adopted kits.
- Districts must keep copies of inventory records, bids, invoices, and other documentation related to the purchase and refurbishment of kits to provide an audit trail.
- Districts must comply with state procurement regulations and follow cost-effective refurbishment practices.
- Some kits do not meet any state grade-level-specific science standards. Costs of refurbishment of these kits are not an allowable expenditure.
- Schools may purchase new kits to replace kits that no longer meet grade-level-specific science standards or where the refurbishment cost is greater than the replacement cost.

Allowed Expenditures

Funds may be used for the purchase of materials, supplies, and freight and for travel costs associated with the delivery of kits at the state reimbursement rate for mileage.

Disallowed Expenditures

Funds may not be used for personnel costs, staff development, travel, and equipment purchases.

The appropriate account codes for **allowed expenditures** are

326-111-300	Kindergarten Programs Purchased Services
326-111-400	Kindergarten Programs Supplies and Materials
326-112-300	Primary Programs Purchased Services
326-112-400	Primary Programs Supplies and Materials
326-113-300	Elementary Programs Purchased Services
326-113-400	Elementary Programs Supplies and Materials

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