

Board Policy

Code No. 705.4

EXPENDITURES FOR PUBLIC PURPOSE

The Board recognizes and supports the principle that district funds are to be expended only for legitimate public purposes and to support the overall educational mission of the school community. The district is committed to managing and spending public funds in a transparent and responsible manner. Prior to making a purchase with public funds, an individual should be comfortable defending the purchase/reimbursement to the taxpayers in the district. If the individual is uncomfortable doing so, the purchase may not fulfill a public purpose and additional guidance should be sought before the purchase is made.

Individuals who have concerns about the public purpose of a purchase or reimbursement should utilize the district's *Internal Controls* policy as a resource for questioning a purchase. Concerns should be reported to the superintendent and/or the board president.

The superintendent shall develop a process for approving expenditures of public funds. The board will review expenditures and applicable reports as necessary to ensure proper oversight of the use of public funds. To the extent possible, expenditures shall be pre-approved by the district prior to expending the funds. Purchases of food and refreshment for district staff, even within the district, should comply with the district's *Employee Travel Compensation* policy, and all other applicable policies. All purchases/reimbursements shall comply with applicable laws, board policies and district accounting requirements.

The Board authorizes the expenditure of district funds for district officers, directors, employees, and volunteers for the following purposes, as these are commonly-granted benefits for employees and volunteers in public and private organizations which aid in recruitment of personnel, promote improvement of staff morale and cooperation, and assist in building a commitment to the district, thus assisting in creating a more productive learning environment.

1. District wide expenditures for mementos for employee recognition for service to the district.
2. District wide expenditures for a retirement appreciation function to recognize retiring employees.
3. District wide expenditures for a function to recognize the end of service by a Board Member.
4. District wide expenditures for a recognition item upon the retirement of an employee.
5. District wide expenditure for a recognition item upon the end of service by a Board member.
6. Expenditures for volunteer appreciation should not exceed \$200.00 per building per year.
7. Expenditures for food items and refreshments for Board members and staff that are required to be in attendance during Board meetings and/or work sessions that cannot be scheduled at any time other than breakfast, lunch, or dinner hour.
8. Expenditures for food items and refreshments for District activities that cannot be scheduled at any time other than breakfast, lunch, or dinner hour, including the following:
 - Outreach meals (seven times per year)
 - New Teacher Orientation Activities
 - District Committees – SIAC, TLC
9. Any other activities not listed here must be pre-approved for public purpose by the Superintendent. Some expenditures will be considered personal expenses regardless of the context. These include purchase or reimbursement of alcohol and personal items not included as retirement or memento gifts listed above.

Legal References: Iowa Constitution Art. III, sec. 31;
Iowa Code §§ 68A.505; 279.8; 721.2.
281 I.A.C. 98.70

Cross Reference: 401.7 Employee Travel Compensation
704.1 Local-State-Federal-Miscellaneous Revenue
704.5 Student Activities Fund
705.1 Purchasing-Bidding
705.2 Purchasing on Behalf of Employees
705.3 Payment for Goods and Services
707.5 Internal Controls
905.1 Community Use of School District Facilities & Equipment

Approved: January 10, 2005

Reapproved: February 19, 2013

*Revised: December 3, 2007
August 1, 2016
February 10, 2022*