

SOUTHEAST WEBSTER-GRAND COMMUNITY SCHOOL
PRAIRIE VALLEY COMMUNITY SCHOOL
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EXPENDITURES FOR A PUBLIC PURPOSE

The board recognizes that school district funds are public funds, and as such, should be used to further a public purpose and 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.

The Board of Directors 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, promotes improvement of staff morale and cooperation, and assists in building a commitment to the District, thus assisting in creating a more productive learning environment.

This regulation is intended as guidance and there may be situations that are not listed below. Any questions regarding the appropriateness of an expenditure should be submitted to administration prior to expending funds. The following are considered appropriate expenditures, but limited to:

- Mementos for employees for recognition of years of service to the District, provided the mementos are of modest expense.
- Memorial flowers to convey sympathy or congratulations.
- A retirement appreciation function to recognize retiring employees. Mementos may also be given to retirees, provided the mementos are of modest expense.
- A recognition item upon the end of service by a Board member.
- A recognition item for the president of the Board of Directors upon completion of service as president.
- A function to recognize the collective contributions of volunteers and/or contributors; Board members, employees, volunteers, and/or contributors, and a limited number of invited community members may be invited also.
- Staff appreciation meals (breakfast and/or lunch) to recognize employee contributions and to promote communication between Board members, administrators, and other staff members; Board members and a limited number of invited community members may be invited also.
- Meals for interviewees and members of the interview committee accompanying the interviewee at the time of an interview, provided the interview reasonably occurs during a normal mealtime.
- Meals may be served to Board members, administrators, and other school personnel required to be present a Board meeting, or Board committee meetings in order to enable the Board to continue with business without interruption, provided the interview reasonably occurs during a normal mealtime.
- Meals may be purchased for volunteers working in buildings during the day, from student activity funds, provided work is being performed and/or the volunteer is unable to leave the building during a normal mealtime.
- Meals for off-site professional development and conferences for Board members, board officers, and accompanying district staff (i.e., Iowa Association of School Boards Annual Convention) who are attending said professional development and conferences to promote effective and efficient board governance.

- The Superintendent may determine that the serving of food or refreshments is appropriate for selected occasions.
- Motivational items for employees that align with the Board's mission and vision for teaching and learning and enhance the climate and culture of the district, provided the items are of modest expense.
- It is within the discretion of the building principal to authorize the purchase of awards holding a nominal value to commemorate the achievements of a student or group of students. These awards should be designated to reward behavior and values that exemplify the educational and community mission of the district.
- Flowers and decorations for school dances held as part of the district's student activity program are an allowable expense paid out of the student activity fund, provided the purchases are approved by the building principal.
- Limited refreshments may be available in public reception areas of the district. These refreshments may be purchased with the use of public funds, as they provide light refreshment to members of the community.
- Microwaves, refrigerators, coffee pots, toaster ovens, and other similar equipment items may be purchased with public funds for use in public reception areas and employee break rooms. Otherwise, the items must be purchased with personal funds. These items are not authorized in classrooms and offices.
- Incentives for staff recruitment and retention

Other Items to Consider:

- The purchase of alcohol is never an acceptable use of public monies
- Gift cards are personal expenses and public funds should not be used for these purposes.
- All purchases through a district-owned credit or procurement cards shall be pre-approved and comply with the district's policy.
- The District is Iowa sales tax exempt. All items purchased by a public school for the school's own use qualify for an exemption from sales tax if the items purchased relate to the educational process. When making purchases, the staff member must inform the vendor that the purchase is sales tax exempt. A vendor can request a tax exemption form from the district's Purchasing Department. The District will not reimburse for sales tax paid on purchases made on behalf of the school district.
- All food receipts must be itemized.
- Staff holiday decorations, cards, and parties are a personal expense and shall not be purchased with public funds.
- Student Activity Funds are public funds and are to be used to finance a program of co-curricular school activities supplementing, but not replacing, the activities provided by the District. Student Activity Funds are derived from the student body as a whole and shall be expended to benefit the student body as a whole.
- Individual employee and/or student receptions or parties are typically a personal expense and will not be purchased or reimbursed with public funds. School/student activity banquets are typically a personal expense and will not be purchased or reimbursed with public funds unless the public purpose is submitted for review and pre-approved by the Superintendent.

Individuals who have concerns about the public purpose of a purchase or reimbursement should utilize the district's *Internal Controls* policy and regulation 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 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.

Additional guidance regarding appropriate expenditures of school funds is provided in the regulation accompanying this policy

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

Approved July 20, 2022 Reviewed _____ Revised _____