

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, ***or when requesting reimbursement from,*** public funds, ***all school employees shall be able to accurately articulate, in a clear and concise manner, the public purpose served by such expenditure*** ~~an individual should be comfortable defending the purchase/reimbursement to the taxpayers in the district.~~ If the ***employee is unable to do so,*** ~~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 and regulation as a resource for questioning a purchase. Concerns should be reported to the Superintendent and/or the Board President.

The Superintendent, ***in coordination with the Treasurer,*** shall develop a process for approving expenditures of public funds. The Board ***of Directors*** 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 through the use of the district requisition process. Purchases of food and refreshment for district staff, even within district, ~~should~~ ***shall*** comply with the ***school*** 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 References: Iowa Constitution Art. III, sec. 31;
Iowa Code §§ 68A.505; 279.8; 721.2.
281 I.A.C. 98.70

Cross References: 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