

Expenditures for a Public Purpose

Code No. 705.4

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. If the employee is unable to do 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 prior to expending the funds. Purchases of food and refreshments for district staff, even within the district, 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 Reference: Iowa Constitution Art. III, sec. 31;
Iowa Code §§ 68A.505; 279.8; 721.2.
281 I.A.C. 98.7

Cross Reference:

- 401.07 Employee Travel Compensation
- 704.01 Local - State - Federal - Miscellaneous Revenue
- 704.05 Student Activities Fund
- 705.01 Purchasing – Bidding
 - 705.01-R(1) Purchasing – Bidding - Suspension and Debarment of Vendors and Contractors Procedure
 - 705.01-R(2) Purchasing – Bidding - Using Federal Funds in Procurement Contracts
- 705.03 Payment for Goods and Services
- 707.05 Internal Controls
 - 707.05-R(1) Internal Controls - Procedures
- 905.01 Community Use of School District Buildings & Sites & Equipment
 - 905.01-R(1) Community Use of School District Buildings & Sites & Equipment - Regulation
 - 905.01-R(2) Community Use of School District Buildings & Sites & Equipment - Fees Schedule
 - 905.01-EH(1) Community Use of School District Buildings & Sites & Equipment - Application Form
 - 905.01-EH(2) Community Use of School District Buildings & Sites & Equipment - Indemnity and Liability Insurance Agreement

Adopted: 04/13/1987
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