

Policy 705.04: Expenditures for a Public Purpose

Original Adopted Date: 11/12/20

Revised:

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.

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

NOTE: All use of public funds should directly serve a public purpose in a clear and transparent manner. Districts should consider what purchasing and reimbursement flexibility is needed for their district and apply all restrictions equally.

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

I.C. Iowa Code

Iowa Code § 279.8

Iowa Code § 68A.505

Iowa Code § 721.2

Iowa Constitution

I.A.C. Iowa Administrative Code

281 I.A.C. 98

Iowa Constitution

Description

[Directors - General Rules - Bonds of Employees](#)

[Campaign Finance - Use of Public Money](#)

[Misconduct in Office - Nonfelonious](#)

[Iowa Constitution](#)

Description

[Education - Categorical Funding](#)

Description

Cross References

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