

## Non-Instructional Operations

### Series 700

Policy Title: Use of Public Funds Regulation

Code No. 705.4-R1

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The following is a list of examples organized by activity for what is allowable, or not allowable as a purchase/reimbursement using public funds. This regulation is intended as guidance and there may be situations that are not listed here. Any questions regarding the appropriateness of an expenditure should be submitted to administration **prior** to expending funds.

#### **Reimbursements to an Individual**

- Use of Credit/Procurement Card: All purchases through a district-owned credit or procurement card shall be pre-approved and comply with the district's policy *404.10 – Credit and Procurement Cards*.
- Mileage: Individuals who are required to travel (other than to and from work) as part of fulfilling their job duties to the district shall be reimbursed for mileage costs in accordance with the requirements stated in the district's *Employee Travel Compensation* policy.
- Travel accommodations: Employees who are required to travel and stay overnight as part of fulfilling their job duties to the district shall be reimbursed for costs in accordance with the requirements stated in the district's *Employee Travel Compensation* policy.
- Alcohol: Alcohol is a personal expense and is never allowable for purchase or reimbursement using public funds.
- Food/Refreshments: Food and refreshments are typically a personal expense. Meetings spanning meal times should be avoided when possible. When a district meeting is required to take place spanning a customary meal time, the superintendent or designee shall determine whether food and/or refreshment will be provided to employees whose presence

is required during the meeting. The District will provide an all staff breakfast for the Beginning of the Year meeting and at the End of the Year meeting which start at 7:30 a.m.

The cost of food and refreshment for employees shall be reasonable, and when possible, a separate itemized receipt for each employee is required. If an itemized receipt is not available, approval is required by the school business official prior to reimbursement. In all cases, the names and number of employees shall be noted on the receipt.

- Apparel/Personal Items: Apparel and personal items including, but not limited to items such as t-shirts, hats, mugs, etc. provide personal benefit to individuals and are a personal expense. These items shall not be purchased or reimbursed with public funds.

- Gifts: Gift cards or gifts given to individuals are personal expenses and public funds should not be used (except for recognition/staff retirement, listed below) for these purposes.

Voluntary collections from staff would be an acceptable way of purchasing gifts.

- Retirement and Recognition Gifts: See Board Policy 401.8. Recognizing an employee or volunteer's years of dedication to educating the community and commitment to the district serves a public purpose by honoring individuals with a token gift, or honorarium, in recognition of their service. The same is true for individual awards, mementos, or items purchased in recognition of employee service to the district. District tokens of recognition shall be determined by the School Board and/or the Superintendent or designee in advance and shall be paid for with "central" District funds under the control of the Superintendent or designee. Public funds should not be used for the purchase of department or building level staff awards or tokens of recognition. Honoraria: District employees may at times receive an honorarium from an outside source as compensation for the employee's time devoted to preparing and delivering a presentation within the scope of their professional field.

Honorariums may only be accepted by employees when the employee has used their

personal time outside of their work for the district to prepare and deliver the presentation. If

the employee uses district time or resources to prepare or deliver a presentation, any honorarium shall be given to the district.

- **Break Room Supplies:** The purchase of perishable or disposable supplies for employee break rooms is primarily designed for individual consumption and is a personal expense. This includes items such as coffee, coffee filters, plates, cups, spoons, napkins, etc.

### **Supplies for Public Areas**

- Limited refreshments such as water and coffee may be available in public reception areas of the district including, but not limited to the central office, the building administrator's office, etc. These refreshments may be purchased with the use of public funds, as they provide light refreshments to members of the community.

### **Staff Parties/Receptions**

- Parties and receptions to benefit individual staff members are considered a personal expense and should not be purchased or reimbursed with public funds. This includes but is not limited to holiday parties.
- Hosting a group reception to honor all employees retiring from the district in a given school year is allowable as a public expense. Hosting a retirement reception provides a direct benefit to the community as an opportunity for the community to attend and honor the retiring employees' years of dedication and service to the district.

### **School/ Student Activity Banquets**

- 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.

### **Memorial Gifts**

- Memorial flowers to convey sympathy or congratulations are allowable as a public expense if they have been approved by the superintendent. Memorial cards are always appropriate.
- Memorial gifts of any sort other than flowers and a card are a personal expense.
- Refer to Board Policy 705.9, Death of a Student, Staff Member, Board Approved Counsel or Board Director.

### **Student Incentives**

- 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 designed to reward behavior and values that exemplify the educational and community mission of the district. Awards should not be gift cards or other monetary awards. Examples of appropriate items would be certificates or small plaques.
- 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.

### **Meetings**

- To the extent possible, meetings which span normal meal times should be avoided.
- Meetings of the district's board of directors and board committees are made up of individuals who volunteer a large amount of their personal time to serve the needs of the school community. These meetings are also scheduled at time most convenient for the public, and often span normal meal hours. Food and refreshment purchased for board members is an acceptable use of public funds. The service of these unpaid volunteers directly benefits the entire school community. The superintendent has discretion to

purchase/reimburse reasonable expenses for providing food and refreshment to these unpaid volunteers during these meetings.

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 memorial gifts listed above.

Adopted: July 15, 2019