

### **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.

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 or executive director of finance and business services.

The district 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. The principal/administrator must complete the "Public Purpose Form" for all purchases of food and refreshments for local meetings with general fund dollars. All purchases/reimbursements shall comply with applicable laws, board policies and district accounting requirements.