## **Expenditures for Public Purpose**

The board of directors recognizes and supports the principle that district funds are to be expended only for legitimate public purposes and not for private personal gain for which services of comparable value have not been rendered to the district. The board of directors, therefore, believes it is important to designate those expenditures for officers, directors, employees, and volunteers, which are, in addition to salaries and benefits, authorized and legitimate expenses which serve a legitimate public purpose.

The board of directors authorizes the expenditure of district funds for district officers, directors, employees, and volunteers for the following purposes as these are commonly-granted benefits for employees and volunteers in public and private organizations which aid in recruitment of personnel, promote improvement of staff morale and cooperation, and assist in building a commitment to the district, thus assisting in creating a more productive learning environment:

- 1. To purchase items that will be used for student incentives,
- 2. Expenditures for a retirement appreciation function once per year to recognize retiring employees,
- 3. Expenditures for a recognition item upon the retirement of an employee,
- 4. Expenditures for a recognition item upon the end of service by a board member,
- 5. Expenditures for a volunteer appreciation,
- 6. Expenditures for food items and refreshments for board members and staff during board meetings or work sessions,
- 7. Expenditures for food items and refreshments for board committees or superintendent committees during meetings,
- 8. Expenditures for food items and refreshments for staff development (inservice) meetings, late start meetings, and committee meetings.

Approved: October 15, 2007

Reviewed: April 24, 2017