

Adopted: June 15, 2015

Revised: June 20, 2023

771 RANDOLPH SCHOOL ALLOWABILITY POLICY

I. PURPOSE

This regulation applies to all expenditures of district and federal funds by schools, departments, individuals or other groups considered part of the school district. The process for this policy includes proper approval, proper procurement and adequate documentation of the expenditure. Reasonable measures are to be taken to safeguard protected personally identifiable information in expenditure documentation.

II. DEFINITIONS

"District Funds" include all monies available for spending on school, department, district or related expenses, regardless of the source of the funds (taxes, federal or state payments, grants, gifts, fundraising, donations, vending machine receipts, fees, etc.), that are under the authority of the school district, use the district's tax exempt number and are subject to audit by the school district.

The "district" includes all schools, departments, committees and other district-established or required entities that share the responsibility for carrying out the mission of the district.

"Student Activities Funds" are funds raised by students for students. For guidelines on use of those funds, refer to Chapter 14 of the State UFARS Manual.

III. APPROPRIATE EXPENDITURES

District funds are public funds and, in accordance with state and federal law, must be spent for a public purpose in a way that benefits the public and is directly related to the school district's mission to educate students. Examples of appropriate expenditures of district funds include, but are not limited to:

- Staff, supplies, furniture and equipment for instructional, classroom and office use;
- Co-curricular staff, supplies and equipment;
- Technology/audio-visual staff, supplies and equipment;
- Reference materials;
- Remodeling, repairing or maintaining district buildings, grounds and equipment;
- Professional services such as auditors, lawyers, architects, engineers, interpreters, etc.;
- Contracted services such as election judges, snow plowing, garbage removal, electricians, mechanics, etc.;

- Costs incurred to hold meetings related to district issues, including facility rental, speakers and materials;
- Employees participating in approved out-of-district workshops, conferences and seminars (including registration fees, transportation, lodging, meals and materials);
- Meals for employees and/or School Board members at district-sponsored or school-sponsored workshops or meetings which run over a meal hour when there is no opportunity for the participants to leave the activity to purchase their own meal;
- Reimbursement of employees' expenses incurred while performing their duties, such as parking fees, work-related telephone calls, travel and meals at meetings with non-district employees when it is necessary to meet over a meal hour;
- Purchases of staff, services, supplies and equipment to provide student food services (through the Food and Nutrition Services Department) and transportation services (through the Transportation Department);
- Costs of supplies, materials and other expenses related to school fundraising activities,
- Grant monies may be expended for the purposes authorized in the grant, and
- Recognition programs for employees, including teachers.

IV. INAPPROPRIATE EXPENDITURES

District funds may not be expended in ways that do not serve a public purpose related to district functions. Examples of inappropriate expenditures of district funds include, but are not limited to:

- Meals, food or refreshments (unless specifically defined in section 3 above) for employees at meetings or for any other reason except when an employee meeting must be held over a meal hour;
- Alcoholic beverages, tobacco, lottery tickets;
- Donations or contributions to students, employees, families or other organizations;
- Entertainment or recreation costs incurred by an employee while attending a conference, seminar, workshop, team-building activity or other staff development event or while participating in a social activity with other employees;
- Decorations (such as plants, pictures, etc.) for an individual employee's work space (as opposed to decorations that enhance the work area as a whole);
- Costs of persons who are not district employees accompanying a district employee to a seminar, workshop, conference, team-building activity or other staff development event;
- Minnesota sales tax on purchases.