

## Expenditures SOP

### FOOD

#### Employee Meals

The District does not pay for an employee's lunch while attending local staff development or other training sessions within the city of Madera unless the lunch is included in the cost of the training. If the training is dismissed for a lunch period, employees are responsible for their meals.

#### Meeting/Staff Development

1. Meetings may include coffee, water, and a single snack
2. All-day meetings are to include a lunch break long enough to allow participants to leave for a meal on their own. If time constraints make for a working lunch, the cost should not exceed per diem allowable amount as per District Policy AR3350

#### Other

Community meetings may include a simple meal or pizza. A sign-in sheet and an agenda must accompany the itemized receipts for all approved food purchases.

### FLOWERS

1. Flowers purchased for decorations and as part of an awards ceremony or as decorations at a public event are authorized
2. A gift of flowers to show sympathy due to illness or death, or to express joy or congratulations is *personal* and not allowed

### GIFT CERTIFICATES

Gift Certificates to individuals are not allowed unless purchased with donations specifically authorized by the donor. A copy of the donor's letter must accompany the gift card receipts authorizing the purchase.

To avoid making a gift of public funds, gift certificates may be donated by merchants or individuals for raffles and door prizes.

## CHARITABLE CONTRIBUTIONS

School Districts may not donate public funds for charitable purposes. For instance, a district may not donate funds to an individual student, or use school equipment for a charity fund-raising drive. This rule does not prohibit a school from providing students with essentials needed at school (e.g. books, pencils, pens, paper), this is expressly authorized by statute and serves the educational mission of the schools.

Foster and Homeless student needs may be addressed through Student Services and do not fall under this section of the policy.

## ASB FUNDS HELD WITH THE DISTRICT (Not Parent/Booster Clubs)

Student body funds must be expended on "activities on behalf of the students approved by the school authorities." Student body funds are public funds, subject to the constitutional prohibition against the gift of public funds. This rule does not prohibit giving a scholarship or award to an identified class of students under statutory guidelines, as these are specifically authorized by statute for a public purpose.

## AWARDS

1. Awards to students for excellence are authorized. Approved items include trophies, certificates, and other appropriate items such as pencils or tokens. Awards to community members are not allowed unless you are recognizing volunteers that have been working at a school site.
2. A district can recognize superior work accomplishments of an employee, within specified guidelines. Life transitions, weddings, and the like, occur for everyone, therefore, **cannot be considered** superior accomplishments.
3. Awards are often signified by letters of commendation, board resolutions, trophies, certificates, plaques, medals, badges, pins, and the like.
4. Awards may be given to recognize years of service and retirement. A District-wide annual ceremony is held to recognize those employees and is allowable with Unrestricted General Funds. The cost of food, decorations, and awards are approved.
5. Awards to Students may be purchased through Title One and may not exceed 5% of each site allotted Title One budget. Plaques, medals, badges, pins, certificates, and backpacks may be purchased. For more information on what you can purchase and for authorization of purchases using Title One contact the State & Federal Programs Office.

## CLOTHING-STAFF & STUDENT

Certain positions in Child Nutrition, Warehouse, Print Shop, Safety, Transportation, and Maintenance are provided uniforms and laundry service. Clothing, other than a District uniform, is not allowed to be purchased with District Funds. Employees receive a We Believe polo to wear on Mondays and promote the district's identity. MUSD logo or school logo shirts can be purchased for staff with donated funds specifically for that purpose.

For PBIS incentive and motivational rewards, students may earn a shirt that has been purchased with site General Funds. The shirt must be different from a traditional "school name" shirt and must stand out for positive behavior and character.

	NOT ALLOWED	ALLOWED			
<b>Expenditure Type: Items/Description</b>		<b>Unrestricted General Funds</b>	<b>Title 1 with pre-approval from Categorical Office</b>	<b>Donation Account</b>	<b>Parent &amp; Booster Clubs</b>
Appliances for school use (microwaves, refrigerators, Coffee Maker)		x			
Amusement park tickets				x	x
Art Supplies or consumable materials		x		x	
Athletic equipment		x		x	
Banquets, Awards Programs				x	x
Building maintenance, repairs, and supplies		x			
Candies (doesn't meet the nutrition requirements)	x				
Carnival/Fairs: decorations expenses, prizes				x	x
Childcare for parents while attending School Sponsored Events related to Title 1			x		
Computers use in the classroom		x			
Conference costs & Travel		x	x		
Hotel Reservations (reserve with a cal-card, then issue a purchase req if checks are accepted)		x	x		
Airplane tickets (if the cost of driving exceeds the cost of flying)		x	x		
Meals (per diem rate)		x	x		
Gas	x				
Mileage		x	x		
Alcoholic Beverages	x				
Tips	x				
Curriculum licenses		x	x		
Decorations				x	
Employee incentives or awards (certificates, plaques, etc.)		x			x
Equipment (i.e. chromebooks, printers)		x	x		
Field trips for educational purposes		x	x		
Field trips for recreational purposes				x	x
Food for Professional Development (include agenda/sign in sheet with receipt)		x			
Furniture (for school/classroom use)		x			

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Gifts, gift certificates, congratulatory cards, etc.	x				
Student Holiday Celebrations				x	x
Christmas Greeting cards				x	x
Gift cards (pre-authorized by donor)				x	x
Instructional materials (workbooks, textbooks, teacher guides, etc.)		x	x		
Instructional supplies (pencils, notebooks, markers, etc)		x			
Mailings (information on testing dates, Title I activities)		x	x		
Meetings/staff development snacks		x			
Meal for working lunch (include agenda/sign in sheet with receipt)		x			
Office equipment		x			
Printers		x			
Copiers		x			
Non-promotional pamphlets or brochures (for informing parents of assessments, school achievement, important dates, etc.)		x	x		
Parent award events, banquets, etc.					x
Parent workshops (monitoring student performance, skills training, child advocacy, etc.)		x	x		
Meeting supplies		x	x		
Snacks for parental meetings		x	x		
Professional and consultant services		x	x		
Professional development for Title I instructional staff (course fees/costs)		x	x		
Positive Behavior Interventions and Support (PBIS) supplies (5% of Title I Base Allocation)		x	x	x	
Pencils/stickers/erasers		x		x	
Lanyards		x	x	x	
Water Bottles		x	x	x	
Backpacks		x	x		
Student t-shirts to promote PBIS		x		x	

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School Team uniforms		X		X	
Snacks for students (follow nutritional requirements)		X		X	
Software licenses for Title I schools (curriculum, assessment-related, etc.)			X		
Student incentives (customized pencils, lanyards, water bottles) (5% of Title I Base Allocation)		X	X	X	X
Supplies for instructional use		X	X		
Supplies for administrative use		X			
Instructional websites		X	X		
Televisions, home theater systems, and any related accessories for school use		X			
Tutoring (including before and after school)		X	X		

### **Donation Funds Guidance**

All donation and fundraised funds become public funds and the property of the District, and should be used for the purpose for which they were donated or raised and in accordance with state and District policies.

### **Title I Funds Guidance**

Federal law directs that Title I funds are to be used for the purpose of raising the student achievement of low income students to proficient and above. In addition, Title I Schoolwide Program can utilize funds to enhance the educational efficacy of the entire school. Professional learning to enhance teacher effectiveness and parent engagement to build parent capacity are considered critical to this primary intent.

**Cal-Cards are intended to be used for emergencies or when a purchase order is not feasible. A purchase requisition is always the first option.**

**If you are unsure if a proposed expenditure meets guidelines, please contact the Business Office or the Categorical Office.**