

**APPENDIX C**

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## AUTHORIZED AND UNAUTHORIZED EXPENDITURES

The following is a partial list of expenditures that are considered to be authorized or unauthorized by either the State Attorney General or the State Superintendent of Schools. The list includes only opinions of the Attorney General or interpretations of the State Superintendent of Schools issued since 1987.

Be aware in reviewing the list that applicable statutes and State Board policies may have changed since the views contained herein were expressed. Also, it is possible that the unique facts of a particular situation may distinguish it significantly from the circumstances that existed at the time these opinions and interpretations were rendered.

In addition, the opinions and interpretations included herein should be considered only as guidelines, since neither the State Attorney General nor the State Superintendent of Schools serve as statutory or appointed attorney for the county boards of education. The advise of the board's attorney of record should be obtained on any questions concerning the legality of a particular expenditure.

Expenditures considered to be **unauthorized** by either the State Attorney General or the State Superintendent of Schools:

- The payment of dues to become a member of a local Chamber of Commerce (Attorney General Opinion of May 7, 1987)
- The expenditure of public or quasi-public funds for the purchase of food and drink for board of education meetings (Attorney General Opinion of May 7, 1987)
- The expenditure of public or quasi-funds for the purchase of food and drink for meetings of school principals (Attorney General Opinion of May 7, 1987)
- The expenditure of public or quasi-funds for the purchase of food and drink for meetings of the public (Attorney General Opinion of May 7, 1987)
- The use of school moneys to buy coffee and doughnuts for the staff as a morale booster (State Superintendent Interpretation of November 16, 1992)
- The use of funds from an individual school's general accounts for the purchase of flowers, gifts, service awards, and other awards to recognize employees for outstanding services (State Superintendent Interpretation of October 6, 1992)
- The use of gate receipts to repay a loan which was obtained by a coach and private supporters, without board knowledge or approval, to build a school athletic facility (State Superintendent Interpretation of August 31, 1992)
- The use of gate receipts, vending machine profits, and other school funds to buy a table and chair for a teachers' lounge (State Superintendent Interpretation of June 9, 1992)
- The expenditure of quasi-public funds for meals which are solely for school officials, administrators, faculty and other personnel (State Superintendent Interpretation of July 17, 1992)

- The use by principals of school general account funds (raised from snack machines, school sales, dances, etc.) to attend and pay expenses for state and national conferences (State Superintendent Interpretation of December 5, 1989)
- The use of school general account funds (raised from snack machines, school sales, dances, etc.) to buy coffee, doughnuts, etc. for staff development meetings, staff meetings, etc. (State Superintendent Interpretation of December 5, 1989)
- The payment from a school's general fund the membership fee of an elementary principal in the West Virginia Elementary School Principals Association and the National Elementary School Principals Association (State Superintendent Interpretation of December 5, 1989)

Expenditures considered to be **authorized** by either the State Attorney General or the State Superintendent of Schools:

- The use of gate receipts, vending machine profits, and other school funds to buy flowers and shrubs for the school lawn (State Superintendent Interpretation of June 9, 1992)
- The use of quasi-public funds raised or accepted by a faculty senate to buy a table and chairs for a teachers' lounge (State Superintendent Interpretation of June 9, 1992)
- The purchase of a table and chairs for a teachers' lounge with money granted to the school by the PTA or PTO for that purpose (State Superintendent Interpretation of June 9, 1992)
- The use of a school's athletic fund to reimburse a head coach for the expense of attending a sports rule clinic mandated by the West Virginia Secondary Schools Activities Commission (State Superintendent Interpretation of October 3, 1988)
- The use of quasi-public funds to pay for student sports banquets, academic banquets, pizza parties (to reward high test scores), etc. , subject to certain general limitations regarding the amount of money spent on different student groups (State Superintendent Interpretation of June 9, 1987)
- The use of quasi-public school funds to purchase awards, trophies, etc., for students for academics and athletics, subject to certain limitations regarding gender equality, equality between athletic and academic programs, and students with disabilities. (State Superintendent Interpretation of June 9, 1987)