

## **School LAND Trust Program Appropriate Expenditures**

August 2008

It has been suggested that a list of appropriate expenditures be made available for School Community Councils. This is not a complete list but examples of suggested expenditures included in the State Board Rule R277-477.

Plans are to focus on the school's critical academic needs in reading, writing, mathematics, science, social studies, technology, fine arts, foreign language and high school career education. Funds are to be used to directly impact instruction and enhance academic excellence. Plans shall include specific academic goals, steps to meet those goals, measurements to assess improvement and specific expenditures to implement plans that may include:

- workbooks
- textbooks
- professional development
- computer hardware and software
- library and media supplies
- supplemental funding for aides, teachers and specialists
- other tools for student academic improvement
- study skills classes
- student assistance for credit completion and recovery towards graduation
- college entrance exam and AP classes

Examples of expenditures not considered appropriate are:

- Playground equipment
- Lunchroom or playground aides
- Expenses of accreditation
- Capital improvements
- Food
- Programs to improve school climate or address behavioral issues
- Security
- Permanent auditorium audio systems
- Items not specifically supporting the plan approved by the local school board

A prior legislative audit indicated that nominal incentives for achievement could be appropriate. The incentives must be academic. Examples may include academic field trips, flashcards, books, student planners, etc. The total annual expenditures for incentives may not exceed \$1000, or four percent of the annual funds, whichever is less.