



COLORADO SPRINGS SCHOOL DISTRICT 11

Management Directive from the Superintendent

Date: October 07, 2019

Subject: Management Directive- Expending Fund Guidelines

Mgmt Directive #: MD- D3

Purpose:

To provide direction for appropriate expenditure guidelines for schools and departments, with the intent for these guidelines to establish an uniform procedure to help decision-makers determine the prudence of using District funds for certain expenditures, such as donations, flowers, gift cards, gifts, meals, refreshments, and incentives.


Directive:

As a governmental entity responsible for the appropriate fiscal stewardship of taxpayer funds, it is imperative that the District have appropriate expenditure guidelines in order to help schools and departments make sound financial decisions. This management directive is broken down into three sections:

- Guidelines for donations, flowers, and gifts/gift cards
- Guidelines for meals and refreshments
- Guidelines for incentives

This management directive shall serve as the regulatory guidance for all above categorized expenditures, regardless of funding source. In the event that you need an interpretation of a specific item, staff are encouraged to call the Department of Financial Services to seek guidance.

Please see attached documents for the detailed guidance.

Signed:  _____
Dr. Michael J. Thomas, Superintendent

Date: 10/7/19 _____

The purpose of a management directive is to provide authoritative direction beyond the scope of board policy and regulation. All District 11 employees are required to comply with management directives for the benefit of District 11 students, staff and stakeholders in order to ensure compliance with the Board of Education approved business plan. This management directive is in effect until cancelled or amended.



Guidelines for Expending District Funds for Donations, Flowers, Gift Cards and Gifts

The intent of these guidelines is to establish uniform procedures and to help decision-makers determine the prudence of using District funds for certain expenditures. Employees with decision-making authority for expenditures are responsible for determining the appropriateness of purchases and ensuring sufficient documentation exists to support the expenditure. Supporting documentation must include a brief description of the business purpose of the expenditure and how the expenditure fits in with the guidelines. Proper stewardship of D11 funds is an obligation of all staff. If you are uncertain as to how a proposed expenditure fits into these guidelines contact Fiscal Services for guidance.

	Category	District-wide Funds ¹	Site-based Funds ²	Comments
Donations	Donations/Contributions	No	Yes	Includes donations and/or contributions to individuals such as an employee's family in need and/or 501(c)3 organizations such as the Red Cross.
Flowers	Flowers	Yes	Yes	May be purchased for death of employee (current or former) or student (current or former) and/or employee's (current or former) or student's (current or former) family -limited to \$50.00 or less per occasion. May be purchased for get well wishes or for staff, or student -limited to \$50.00 or less per occasion. Maximum amounts include delivery charges and tips.
Gift Cards	Crisis Situations/Families in Need	No	Yes ³	Current D11 student only
	Personal Occasions	No	No	E.g. holidays, celebration, birthdays, weddings, and births.
	Student Recognition	Yes ³	Yes ³	Prizes for school sponsored contests involving D11 students. Limited to \$25.00 or less per contest.
	Individual Staff Recognition or Staff Retirement Recognition	No	No	Gift cards for employees are not allowed under any circumstances.
	Volunteers	No	No	Gift cards for volunteers are not allowed under any circumstances.
Gifts	Crisis Situations/Families in Need	No	Yes	Current D11 student/employee only.
	Personal Occasions	No	Yes ⁴	E.g. holidays, celebrations, birthdays, weddings, and births.
	Student Recognition	Yes	Yes	Limited to \$25.00 or less per person, per recognition.
	Staff Recognition-District-Wide	Yes	Yes	For example, teacher appreciation week, ESP Week, and Crystal Apple. Limited to \$25.00 or less per person.
	School/Site Wide Recognition	No	Yes	Limited to once a month with a maximum amount of \$8.00 per person. Examples include popcorn, ice cream social, fresh fruit, etc.
	Staff Retirement Recognition	Yes	Yes	Limited to \$25.00 or less per person. Intended for retirement situations, not for people leaving a site or the District for other reasons. District funds should not be used to pay for attendance by spouse/children or guests.
	Individual Staff Recognition	No	Yes	Tangible items of minimal value (\$25.00 or under) per person annually such as a plaque, trophy, framed certificate, apparel, or similar token of appreciation.
	Volunteer Recognition	No	Yes	Tangible items of minimal value (\$25.00 or under) per person annually such as a framed certificate or token of appreciation, flowers, box of chocolates, apparel, or any other similar items. Limited to 1 recognition annually.

See page 5 for footnotes

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Guidelines for Expending District Funds for Meals and Refreshments

Meals are defined as non-alcoholic beverage(s) and food items that constitute a breakfast, lunch or dinner. Refreshments are defined as non-alcoholic beverage(s) and/or food items constituting a snack or portion of a meal. Allowed expenditures for meals and/or refreshments should be conservative and minimal. The cost per participant should not exceed \$10.00 for breakfast or lunch, \$15.00 for dinner and \$3.00 for refreshments. Documentation must include the business purpose for the expenditure, for example, an agenda from the event, as well as the number of participants. If you are uncertain as to how a proposed expenditure fits into these guidelines contact Fiscal Services for guidance. Any food distributed to students must comply with the Federal Smart Snack laws and regulations and the District Food & Nutrition Services rules and regulations.

Category	District-wide Funds ¹	Site-based Funds ²	Comments
Business Partners/Community Functions/Parents/Volunteers	Yes	Yes	For example, a meeting hosting individuals from other school Districts or a public input meeting. May include staff attending in official capacity. Intended for one of the categories listed.
District-wide focus projects and initiatives	Yes	Yes	District executive level management (Superintendent's Cabinet) may collectively make the determination that it is reasonable and necessary to provide a meal or refreshments during district-wide focus projects and/or initiative activities.
Interview Teams	Yes	Yes	
Negotiations	Yes	No	
Water/Coffee/Tea and/or Supplies	Yes	Yes	Prepared at District sites.
Crisis Situation	Yes	Yes	Related to current D11 student or employee only.
Staff Meetings/ Trainings/ Celebrations/ Parties / Stocking Staff Lounge	Yes	Yes	Each school / administrative department shall be allowed to spend up to an annual amount not to exceed \$60.00 per employee regardless of fund source. For example, a school with 50 employees shall have a limit of \$3,000.00 annually.
Social Events/Personal Occasions	No	Yes ⁵	For example weddings, birthdays, and births.
Staff Recognition-District-Wide and Retirement Recognition	Yes	Yes	For example, teacher appreciation week, ESP Week, and Crystal Apple. Retirement recognition is intended for retirement situations, not for people leaving a site or the District for other reasons.
Classroom Instructional Use/ Student Activities (Curricular)	Yes	Yes	In classroom use, tied to Colorado Academic Standards. Includes snacks during state-mandated testing periods.
Student Activities (Extracurricular)	No	Yes	Outside of classroom (may include staff supervising student activity).
Student Recognition-Events	Yes	Yes	Recognition or promotion of academic/athletic achievement, scholarship and/or service. Include why student(s) are being recognized in documentation.

See page 5 for footnotes

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Guidelines for Expending District Funds for Incentives

Incentives are defined as a reward for meeting specific, pre-determined criteria to encourage participation in an activity such as a wellness event, challenge, contest, etc.

Supporting documentation must include justification for the incentive (i.e. how offering the incentive benefits the program, classroom, school, District, etc.), how the incentive works (i.e. what are the criteria) and who met the criteria for the incentive (i.e. who will receive the incentive).

The District follows the guidance set forth in the Fringe Benefit Guide, created by the Internal Revenue Service Office of Federal, State and Local Governments to assist in determining the correct tax treatment of employee fringe benefits and the appropriate withholding and reporting procedures for them. Unless determined to meet the specific IRS criteria for exclusion, incentives are taxable and will be included in the employee's gross income. As a general rule, non-cash incentives of \$100 or less are considered de minimus and not taxed if they are also occasional and infrequent (non-routine).

If you are uncertain as to how a proposed expenditure fits into these guidelines contact Fiscal Services for guidance.

	Category	District-wide Funds ¹	Site-based Funds ²	Comments
Student Incentives	Tangible Items/Food	Yes	Yes	For school-sponsored contests involving D11 students. Items such as a plaque, trophy, framed certificate, gift baskets, FitBits, Pedometers, food including lunches and snacks, school related apparel, scholarships, equipment, etc. Limited to a total cost not to exceed \$100/person per year (to accommodate various size groups) and subject to funds availability.
	Cash Prizes	No	No	
	Gift Cards/Gift Certificates	Yes ⁶	Yes ⁶	For school-sponsored contests involving D11 students. Limited to \$25.00 per contest.
Employee Incentives	Tangible Items/Food	Yes	Yes	Items such as a plaque, trophy, framed certificate, gift baskets, FitBits, Pedometers, food including lunches and snacks, apparel, sponsorships, equipment, etc. Limited to a total cost not to exceed \$100/person per year (to accommodate various size groups) and subject to funds availability.
	Services	No	No	Payments made directly to a vendor to provide a service to benefit an employee (e.g. exercise classes, personal training)
	Cash Prizes	No	No	
	Time Off from Work	No	No	Additional vacation, additional flex days, etc.
	Points to Wellness Program	Yes	N/A	District wide employee Wellness Program through Wellness Portal
	Gift Cards/Gift Certificates	No	No	

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Footnotes

¹ District-wide funds are defined as all funds with the exception of student activity funds (fund 23). District-wide funds include all general fund accounts, principal 24110 accounts and other accounts, with the exception of fund 23.

² Site-based funds are defined as school and student activities (SSA) accounts (Fund 23) related to school sponsored pupil intrascholastic/interscholastic athletics, clubs and other activities. Funds that are raised/collected are only to be used for their designated purpose.

³ Must be for specific individuals and documentation must include who received the gift card(s). Must obtain signature of gift card recipient(s). If obtaining signature of gift card recipients(s) is not possible, obtain an approval signature (for example, principal, sponsor of activity, etc.) recipient(s).

⁴ May not be purchased for personal occasions such as retirements, social gatherings, holidays, celebrations, birthdays, weddings, births, etc. unless social committee funds are used.

⁵ Only allowable when purchased from social committee funds.

⁶ Must be for specific individuals and documentation must include who received the gift card(s). Must obtain signature of gift card recipient(s). If obtaining signature of gift card recipients(s) is not possible, obtain an approval signature (for example, principal, sponsor of activity, etc.) recipient(s).

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