

SVVSD Financial Services Spending Guidelines

effective July 1, 2017

The following guidelines are provided to ensure our District's compliance with all laws, IRS regulations, and Board policies. Our adherence to these guidelines will provide consistency and financial transparency for our staff, students, and community.

EMPLOYEE GIFTS

Gift cards or monetary gifts purchased with District funds of any kind shall not be given to employees under any circumstances as it is considered a form of compensation and must be reported through payroll to the IRS. More information on staff ethics and gifts can be found in Board policies GBEA and GBEC. **Retirement and length of service awards & plaques (on or after the first 5 years of employment) are not considered personal gifts and our District funds may be used.**

VOLUNTEER GIFTS

Significantly contributing volunteers may receive tokens of appreciation or gift certificates at a principal's discretion out of available District funds. The value of these gifts shall not exceed \$25.00 per volunteer. The names of recipients and their role shall be written on the receipts turned in for accounting purposes. Cash payments are not appropriate.

PETTY CASH

- Petty cash shall be used only for items that are of immediate need.
- Purchase Orders or the use of p-cards is recommended to avoid paying sales tax.
- Petty cash purchases shall be pre-approved by the school principal.
- Petty cash shall not be used as a tool to advance cash, nor shall it be used to cash personal checks. I.O.U.'s are not permitted.
- Petty cash purchases are limited to \$50.00 per transaction and are reimbursed only when an itemized original store receipt is provided.
- Purchases may not be broken up into multiple transactions to avoid the \$50.00 petty cash limit.

Out of Pocket (OOP) & PURCHASING CARD USAGE

Refer to the Purchasing Card User Manual found in IV Financial Services How To's. iv.svvsd.org.

Alcohol, Tobacco & Controlled Substances

The district will not provide for the purchase or reimbursement of any alcoholic beverages, tobacco or controlled substances of any kind.

SNACKS / MEALS FOR STUDENTS

General Fund – Taxpayer dollars (Fund 10) may only be spent on food necessary for instructional curriculum, such as culinary classes, etc. Exceptions require prior review and approval by the Chief Financial Officer.

Community Schools – Community School child-care programs adhere to Colorado Child Care Licensing regulations regarding snacks and meals.

Student Activities – Food purchases for student activities shall be charged to the individual program or activity for which the fee was collected.

SNACKS / MEALS FOR STUDENTS (con't)

Grant Funded Meals – Grant-funded meals are allowed when addressed directly in the grant agreement.

High school athletic meal allowances – Refer to CHSAA guidelines related to meal allowances during post-season competition.

Emergency Situations – Meals for students are allowed when provided to students during emergency situations.

In all cases, per Board Policy EFEA, meals and snacks for students shall be nutritious and follow the USDA nutritional guidelines.

MEALS FOR STAFF

Budget Managers may authorize actual and necessary expenditures from our District funds in the following circumstances for meals if it directly facilitates a District purpose or function, including:

- Meals provided to employees during emergency situations.
- Grant-funded meals when addressed directly in the grant agreement.
- Meals incurred on official business travel, provided such out-of-town travel has been approved in accordance with our District policies.
- Interview sessions or meetings that last more than 3 hours and prevent staff from taking a meal break.
 - *eg: Leveled Principal Meetings, Leadership Council*
- Special functions that directly serve our District priorities.
 - *eg: New Staff Training/Orientation, Leadership St. Vrain, Board Appreciation, Legislative Update*
- **Snacks or beverages** (coffee, tea or water) are allowed to be purchased for meetings or trainings that last at least 2 hours on non-contract time, or Late-Start days.
 - *eg: After school PD sessions, BOE meetings, Coaching meetings, Community Committees*

District expenditures for meals, snacks or beverages are **NOT** allowed for routine administrative meetings, trainings, budget planning sessions or other types of informal meetings that are held in the normal course of performing a job unless approved by the Chief Financial Officer.

Schools and departments may provide a meal from the General Fund for their entire staff up to twice each school year. This must occur during the work day, on District premises and shall not exceed \$10 per employee attending.

For approved and appropriate functions and events, utilizing our District's catering services (CDC culinary program or Nutrition Services Catering) is strongly encouraged.

Retirement parties or other staff parties throughout the year are to be funded by the employees' Sunshine Fund. No District funds are to be used for such events.

Food purchases for staff travel are addressed in Board Policy Section D.

Exceptions to the guidelines in this document require prior written approval from our District Chief Financial Officer.