



Division of Finance
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TO: All Employees
FROM: David Trautenberg, Chief Financial Officer
SUBJECT: Annual Accountability Reminders
DATE: January 9, 2015

In the ongoing effort to be good custodians of taxpayer dollars in our day-to-day spending of funds, the following guidelines are provided in several areas of our operations.

Employees must abide by the procedures set forth in Policy and Regulation DKC and DKC-R and in the Standard Operating Business Procedures (SOBP) manual. Periodic communications will be made relating to financial procedures as reminders or modifications to current procedures. The SOBP manual will continually be updated to reflect current requirements. You can access this manual by going to the Accounting Department's website:

<http://accounting.aurorak12.org/business-procedures/>

MEAL/FOOD EXPENSES

All expenditures for food and/or meals, regardless of the method of payment, must be pre-approved by your supervisor and/or budget authority. General Fund monies cannot be used to regularly purchase staff meals as part of the routine business operation of the district. We don't buy ourselves meals like lunch, dinner, etc., while at work in our school district. Current budget status and financial transparency requirements should be given serious consideration prior to purchasing food or meals. Schools or sites may have funds that are not taxpayer dollars, such as vending funds or PTA/PTO donations, which may be considered for food purchases. Whenever buying food or paying for meals, the following guidelines must be followed:

Appropriate Expenditures

- 1) During an all-day conference/workshop/in-service
- 2) Monthly, or less frequent meetings, when at least 50 percent of participants are non-employees
- 3) Committees that meet after the duty day
- 4) Business meeting with key community member
- 5) Business meeting with a board of education member
- 6) Back-to-School night

Inappropriate Expenditures

- 1) Daily by employee
- 2) Daily with a colleague
- 3) Weekly with a colleague
- 4) Weekly recurring group
- 5) Daily when working after the duty day
- 6) Daily, weekly or monthly staff meetings

Documentation for meals/food must include:

- 1) Purpose of meeting and topics discussed (e.g., new building open house/celebration)
- 2) Location (e.g., Aurora Hills)

- 3) List of participants (e.g., provide sign-in sheet for guests, with APS staff identified; attached as documentation)
- 4) Original dated itemized receipts

In addition, per Regulation DKC-R, the district will not accept receipts which include alcohol. When possible, avoid establishments with "bar and grill" or "tavern" in the name to avoid the appearance of impropriety. Employees should use discretion when selecting restaurants and meal items to ensure they are reasonable and moderate choices.

P-CARDS

District P-Cards can only be used for authorized purchases for district use. Personal purchases are prohibited. All employee expenses require written approval by the appropriate budget authority prior to purchase. If a P-Card statement is submitted to Accounts Payable without appropriate documentation, the employee will be contacted and be required to reimburse the district for the amount of the purchase. Generic receipts, such as tapes from a 10-key adding machine, or handwritten receipts, or non-itemized credit card receipts that do not include descriptions of the items purchased, are not acceptable documents. If these are submitted, the employee will be contacted and be required to reimburse the district for the amount of the purchase.

Appropriate documentation includes:

- 1) Purpose of meeting and topics discussed (e.g., CDE dinner)
- 2) Location (e.g., Chili's)
- 3) List of participants (e.g., self)
- 4) Original, dated, itemized receipts

Timely submission of statements and receipt documents, as presented on the approval statement, is required in order for the cardholder to retain the card and its purchasing privileges.

GIFT CARDS

Gift cards, gifts of cash or checks, and gift certificates are strictly prohibited. Gifts of this nature are considered taxable income by the IRS. However, logo items (pens, cups) and plaques are not taxable to the recipients and can continue to be purchased with thoughtful and prudent judgment on frequency, appropriateness and quantities. (Reference APS Code: GBEC-R)

EMPLOYEE EXPENSE (including District Travel/Mileage and Conference Travel)

Policy and regulations are in place to govern expenses; however, supervisors may establish additional guidelines. Good judgment should be applied when using district funds. All school employee attendance at conferences and training must be approved by the principal and the appropriate P-20 Learning Community Director. Support site employees must have the approval of his/her department supervisor.

If a request for an employee's reimbursement is submitted to Accounts Payable without appropriate documentation and a budget authority or supervisor's signature (as appropriate), the request will not be processed. Generic receipts, such as tapes from a 10-key adding machine, or handwritten receipts, or non-itemized credit card receipts that do not include descriptions of the items purchased, are not acceptable documents.

Documentation for employee expense reimbursements for conference and workshop meals must include:

- 1) Purpose of meeting and topics discussed (e.g., CDE dinner)
- 2) Location (e.g., Chili's)
- 3) List of participants (e.g., self)
- 4) Original, dated, itemized receipts

This memorandum is given for informational and instructional purposes only and does not replace or supersede District policies or regulations as currently adopted. District staff should review and be familiar with the relevant district policies.