

RESTRICTED/PROHIBITED EXPENDITURES

- 1.0 **General Principles.** The difficult financial circumstances confronting the District support limitations on discretionary spending of District funds, including expenditures for travel, food and beverages, and gifts/clothing for employees.
- 1.1 Many of the expenditures limited or prohibited by this policy serve important professional development and employee morale objectives. It is not intended that all of the restrictions/limitations in this policy be permanent. The Superintendent will revisit this policy at the beginning of each school year and make adjustments as appropriate given the District's financial circumstances, its professional development and culture/climate needs, and the expectations of the Five Star community.
- 1.2 This policy is intended to prohibit/restrict specific expenditures made for the benefit of District employees. It does not apply to travel, food/beverages, apparel and similar expenditures made for students, parents, or other community members in support of Board of Education Ends or Operating Limitations.
- 1.3 This policy only applies to the use of "District funds". "District funds" refers to revenues disbursed to the District, its departments and schools through the general fund, mill levy overrides, general obligation bonds, certificates of participation, allocations from the federal government through "title" programs, or through other tax revenues. "District funds" include professional development funds allocated for use by a specific employee or to a position on District Staff. "District funds" do not include revenues received by third party donations, including those from parents, foundations, and businesses; those resulting from employee expenditures, including vending machine revenues; nor those generated from fundraising efforts or student fees, in which it is disclosed that some portion of the proceeds will be spent for the benefit of District employees. Such non-District funds are commonly held in special revenue funds maintained by schools and departments.
- 1.4 Money collected exclusively by staff members from other staff members for social purposes may be deposited in an external account. This does not apply to funds from other sources, including fundraising.
- 2.0 **Travel – General.** Employee travel, whether in-state or out-of-state, is not a right of employees, and travel requests which otherwise satisfy the criteria for approval may be denied based upon the employee's supervisor conclusion that the requested travel is not in the District's best interests. Please see District Policy 4150 for further details.
- 3.0 **In-State Travel by District Employees.** In-state travel to work-related activities, conferences, and professional development opportunities by employees using District funds shall be reviewed by the employee's supervisor. Approval shall require that the probable benefits to the District resulting from the employee's participation outweigh the likely financial costs of participation.
- 4.0 **Out-of-State Travel by District Employees.** Out-of-state travel for District employees using District funds is prohibited except as provided in Section 4.1 below. This prohibition applies to all employee groups.

- 4.1 Out-of-state travel may be approved by the Chief Academic Officer, Chief Financial Officer, Chief Operating Officer, Chief Information Technology Officer, Chief Human Resources Officer, General Counsel, Chief Communications Officer or the Superintendent if one of the following exceptions is satisfied:
 - 4.1.1 The employee serves as a member of a national board or national panel representing the District, and the costs to the District for the employee's attendance and participation, excluding the cost of professional leave, is less than \$1,000;
 - 4.1.2 The employee holds a position with the District for which a certification or endorsement is required by law, District policy, or job description, and training/professional development necessary to obtain the endorsement a) is not offered in Colorado, or b) can be accessed at a lower total cost to the District, including the costs of professional leave, than if the employee accessed the training in Colorado.
 - 4.1.3 All travel costs, including per diem and substitute coverage (if necessary) while the employee is absent, are paid in full by grant funds, the conference sponsor, or vendor of a product or service utilized by the District or under consideration for purchase by the District, except as such participation would violate the District's conflict of interest/ethics policy or other provision of law/policy.
- 4.2 The Superintendent shall also have the authority to approve out-of-state travel which he or she determines is of a superior quality to similar content offered in Colorado and of great importance in achieving Board of Education Ends or complying with Board Operating Limitations. National conferences held on an annual basis (e.g., annual national conference for superintendents, principals, transportation workers, etc.) do not qualify as an exception under this section 4.2.
- 5.0 **Fundraisers.** District funds shall not be used to pay for employee attendance or participation in fundraising events sponsored by the Adams 12 Five Star Education Foundation or by outside organizations, including but not limited to dinner and golf tournament fundraisers. Employees shall use vacation time, temporary leave time or compensatory time to attend such events if they are held during the work day. This prohibition on use of District funds, and the requirement for use of leave time, shall not apply to fundraising events with a significant professional development component (e.g., fundraising luncheon with speaker addressing teacher preparation standards) or those events held for the primary purpose of community building within the District (e.g., the Education Foundation Community breakfast).
- 6.0 **Food/Beverage Expenditures.** The expenditure of District funds for food or beverages, including but not limited to staff appreciation events, staff meetings, and training meetings, is prohibited except as provided in Section 6.1 below.
 - 6.1 Permitted exceptions to the food and beverage prohibition include, but are not limited to, the following:
 - 6.1.1 Food/beverages for Back-to-School Night events, parent/teacher conferences, and other events with the primary purpose of parent or community engagement;
 - 6.1.2 Food/beverage purchases celebrating exceptional achievements by groups of students;
 - 6.1.3 The annual spring breakfast recognizing retirees from the District;

- 6.1.4 Food/beverage expenditures approved by the Chief Academic Officer, Chief Financial Officer, Chief Operating Officer, Chief Information Technology Officer, Chief Human Resources Officer, General Counsel, Chief Communications Officer or the Superintendent that are similar in scope or purpose to the specific exceptions identified above.
- 6.2 Purchase of alcoholic beverages is always prohibited.
- 7.0 **Employee Gifts/Purchases.** Except for work-related clothing provided pursuant to master agreement, District funds shall not be used to purchase t-shirts, sweatshirts, water bottles, bags, gift cards, or other items of a personal nature regardless of whether such item includes a District, department, or school logo.
- 8.0 **Employee Recognition.** There are circumstances and occasions wherein District employees deserve recognition for their exceptional or extraordinary service to students. Within the guidelines and principles of this policy, department supervisors and principals may determine that District funds in an amount not to exceed \$25 per employee per year may be expended on tangible gifts to acknowledge the exceptional or extraordinary service. Such a determination may be made only when there are no “non-District funds” as identified in paragraph 1.3 available for the expenditure. Non-tangible gifts, including but not limited to cash, gift certificates, gift cards, sporting tickets, movie tickets and lottery tickets are prohibited.
- 9.0 **Student gifts/Positive Behavior Purchases.** Gift cards and cash should not be distributed to students. In accordance with state law and district policy, an executive director may provide authorization to distribute gift cards in the event that a gift card is the only reasonable choice. Gift cards shall not be purchased for any location that would allow for the purchase of lottery, alcohol or tobacco products. If gift cards are purchased, they must be recorded and tracked in a log. Recipients must sign the log for receipt of the gift card. The log should be reconciled, then submitted with original purchase receipt or voucher request to finance. Grant funds prohibit the purchase of gift cards.

LEGAL REFERENCE:

C.R.S. 22-7-1013(8)(b)

CROSS REFERENCE:

Code: 4150

Code: 6300