

Accounting Manual - FY26

Colorado Springs School District 11

August 2025

DEPARTMENT OF FINANCIAL SERVICES

Accounting

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520-2048 Jared Hoogsteen – Finance Director
520-2309 Terry Gotchie, Administrative Assistant to Financial Services
520-2051 Carrie Menhel, Senior Accountant / Internal Auditor
520-2047
520-2024 Nadine Garcia, Staff Accountant
520-2346 Financial Services

Accounts Payable

520-2055 Samantha Wells, Accounts Payable Coordinator
520-2331 Kizzy Teruel, Accounts Payable Processor
520-2366 Carlos Grima, Accounts Payable Processor

Accounts Receivable

520-2074 Bobbie Miears, Accounts Receivable Technician

Budget

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520-2097 Amber Hickman, Senior Financial Analyst

Payroll

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520-2059 Sharon Scott, Payroll Lead
520-2039 Bobbi Ashley, Payroll Assistant [A – G]
520-2058 Marsha Kuhn, Payroll Assistant [H – P]
520-2196 Alicia Williams, Payroll Assistant [Q – Z]
520-2046 General Payroll number
520-2157 Payroll Fax

Other Departments

520-2011 Budget & Planning
520-2010 Business Services
520-2363 Grants
520-2925 Food Service
520-2462 Procurement
520-2559 Professional Development
520-2940 Transportation
520-2202 D11 Engage
520-2921 Warehouse

INTERNAL CONTROLS

The policies and procedures outlined in this manual are based on internal control principles, regulated by statute, CDE, grant restrictions and District Board of Education (BOE) policy. Internal controls are designed to limit the risk of misstatement due to errors, theft, and misappropriation of District assets. The control environment reflects the overall attitude, awareness, and action of the Board, Administration, and others concerning the importance of control and its emphasis in the District. The accounting system establishes a method to identify, assemble, analyze, classify, record, and report the District's transactions and to maintain accountability for the related assets and liabilities. PeopleSoft is the District's official accounting system. Every effort has been made to establish policies and procedures that balance the effectiveness of internal controls with the costs associated with implementing them. Commitment to internal control is necessary at all levels of the District for the controls to be effective.

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ACCOUNTING SYSTEMS

Account Code Structure and Detail

The District uses a six-part chartfield outlined by the Colorado Department of Education (CDE) to account for its revenues and expenditures by fund, department, program, project, and budgeted line item (object). Each school or department has its individual set of chartfields.

Funds

The District maintains several different funds. Listed below are the most common funds used by the schools:

10	General Fund	22	Designated Purpose Grant Fund
19	Preschool Fund	23	School and Student Activities Fund

Departments

Each school and department are identified by its own three-digit ID:

100 – 148	Elementary Schools	400 – 475	Adult & Alternative Education
242 – 251	Middle Schools	601 – 864	Administrative Departments
350 – 353	High Schools	902 – 955	Charter Schools

Programs

Programs are identified by five-digit number that signifies what the service or material object was acquired:

00100-17990	Instructional	24000-24900	School Administration
18000-18630	Instructional Sports	25000-25410	Business Services
19000-19700	SSA	26000-26920	Operations & Maintenance
20000-21910	Cocurricular Activities	27000-27900	Student Transportation
22000-22900	Instructional Staff	28000-28900	Central Services
23000-23920	General Administration	29000-34120	Other Support Services

Accounts

Account numbers are six-digits and identify the type of general ledger account:

010010 – 099000	Expenditure Accounts

111000 – 599100	Revenue Accounts
741501 – 754106	Liability Accounts
810100 – 825100	Asset Accounts

Projects

Project numbers are four digits long and are used for a specified or designated purpose, activity, or facility.

Differentiating Between Accounts

The District uses chartfields to distinguish between different spending accounts, such as instructional and non-instructional programs. Following is a discussion of these spending accounts and their account structure.

Instructional Accounts

Instructional spending, as defined and restricted by CDE, must deal directly with the teaching of pupils or the interaction between teachers and pupils. Teaching supplies and equipment may be provided for pupils in a school classroom, in another location such as a home or hospital and in other learning situations such as those involving co-curricular activities. Instructional spending is regulated by statute, CDE, grant restrictions and District Board of Education (BOE) policy.

Proper classification of instructional expenditures is very important because the District must document the total amount spent to instruct students.

Examples of instructional spending:

- Educational posters
- Instructional software – see the software section for specific guidelines
- Textbooks
- Computers and printers used in the classroom
- Fixtures and equipment, such as theater sound systems, to teach pupils use of equipment related to drama classes
- Food when studying a food unit or when food is used as part of instruction or student incentive

Examples of items that are not instructional spending:

- Food used for class parties or staff

- Awards
- Newsletter costs
- Graduation costs
- Office expenses, postage, envelopes
- Fixtures, such as window blinds for classrooms, not used directly to teach pupils

Example: 10-148-00-00100-061000-0000

Fund:	10	General Fund
Dept ID:	148	West Elementary School
SRE:	00	Required by CDE – requires 00 – never leave blank
Program:	00100	General Elementary Ed
Account:	061000	General Supplies
Project:	0000	Requires four-digit number or 0000, never leave blank

Non – Instructional Accounts

CDE places restrictions on the spending of taxpayer-provided funds that do not directly impact students in the classroom. These funds are often referred to as principal's accounts, building administration accounts, or 24110 accounts.

This program provides for:

- Building administrator and clerical staffing in support of students and teachers
- Activities concerned with overall administrative responsibility for a school
- Activities performed by the principal, assistant principal(s), and other assistants while supervising all operations of the school, evaluating staff members of school, assigning duties to staff members, supervising, and maintaining the records of the school, and coordinating school instructional activities with those of the District
- Necessary school administrative office supplies such as first aid, postage, paper, two-way radios, and service agreements for equipment, office equipment, and graduation expenses

Office of the Principal Services Program is also funded by rental revenues and P-card rebates. Periodically rental revenues are distributed to schools by budget transfers initiated by the Rentals Department. At the principal's discretion, these funds may be used to meet the reasonable and necessary needs of the school.

Example: 10-242-00-24110-061000-0000

Fund:	10	General Fund
Dept ID:	242	Holmes Middle School
SRE:	00	Required by CDE – requires 00 – never leave blank
Program:	24110	Office of the Principal
Account:	061000	General Supplies
Project:	0000	Requires four-digit number or 0000, never leave blank

School and Student Activity Accounts

Subject matter and/or activities, usually not provided in regular classes, designed for pupils who wish to pursue satisfying individual/group interests in areas such as academics, music, and school/public service. Frequently, these activities provide opportunities for students to acquire specialized knowledge and to develop social, citizenship and leadership skills. These activities usually are planned for enriching the regular classes and lives of pupils.

Example: 23-350-00-19105-061000-0000

Fund:	23	School and Student Activities
Dept ID:	350	Coronado High School
SRE:	00	Required by CDE – requires 00 – never leave blank
Program:	19105	Drama Club
Account:	061000	General Supplies
Project:	0000	Requires four-digit number or 0000, never leave blank

CORRECTING JOURNAL ENTRIES / SSA TRANSFERS

A journal entry form is submitted to Financial Services for processing if one of the following happens:

- Budget to budget account **corrections**
- SSA to SSA account correction
- Transfer of funds **within SSA** accounts – including closing or zeroing out SSA account(s) with SAC approval
- Budget to SSA account correction (or vice versa)

Note: When funds need to be moved from one **budget** account to another **budget** account, then a **budget transfer** is required. This is NOT an entry for corrections. Please see the budget transfer section.

The journal entry form (Journal Entry Upload) can be found via the intranet: https://d11.sharepoint.com/sites/intranet/Pages/Forms.aspx This is a fillable Excel Upload form. This will help process journal entries in a timely manner.

Directions for submitting a journal entry

1. Please do a separate journal for payroll entries and a separate journal for grant entries – the approval process is managed differently
2. Debit Line
    a. Enter the debit amount
        i. Expense - increases the expenditure which in turn decreases available funds
        ii. Revenue – decreases the revenue which in turn decreases available funds
    b. Enter the chartfield combination to be debited
    c. Enter the description that will be uploaded – keep in mind that there are only 30 characters available so use the most essential information there – if you use more than 30 characters, only the first 30 will be uploaded

d. There does not have to be any information entered in the “More Detailed Description / Explanation” section unless you want more information to accompany the journal, but this will not be uploaded

3. Credit Line
    a. Enter the credit amount with a **minus**
        i. Expense - decreases the expenditure which in turn increases available funds
        ii. Revenue – increases the revenue which in turn increases available funds
    b. Enter the chartfield combination to be credited
    c. Enter the description that will be uploaded – keep in mind that there are only 30 characters available so use the most essential information there – if you use more than 30 characters, only the first 30 will be uploaded
    d. There does not have to be any information entered in the “More Detailed Description / Explanation” section unless you want more information to accompany the journal, but this will not be uploaded
4. Preparing the journal entry for submission
    a. Save the spreadsheet with your department/school number and the date – for example: 350-20251015
    b. Print out the spreadsheet
        i. Fill out the Dept ID / Name
        ii. Journal name will be the same as the saved spreadsheet
        iii. List the requestor name – person who created the journal entry
        iv. Print out the approver’s name
        v. Get the approver’s signature – in BLUE ink
        vi. Scan the signed sheet with all the required backup
    c. Backup
        i. For each account that is being **debited**, you **must** include either a budget detail transaction report or an NVISION report showing that there are enough funds to debit that account
        ii. When making a correction for expenditures or deposits that were booked to the incorrect account, you must show a report where the original expenses/deposits were booked and high light the line items that are being moved – **we do not need a copy of the original invoice**
        iii. If there are multiple amounts being moved, please include an adding machine tape or Excel sheet totaling them

iv. If sending funds to another school/department for something, you must include an email/flyer/invoice from the other school showing what account they want their funds to go into
v. If closing/zeroing out an SSA account, you must have a copy of the SAC letter approving the account(s) being closed and where they are to be moved to

5. Sending the journal entry over for processing
    a. Send an email to both the internal auditor and staff accountant
    b. Attach the Excel spreadsheet that was saved
    c. Attach the scanned backup (make sure it is scanned in color) with the signed journal entry at the front of the scanned copy
    d. Be sure that all backup is in the same order as the journal entry is written – this makes it easier for verifying and processing
    e. If you do not send both in one email, we will return the journal entry to you stating that we cannot process with out **ALL** the required documents in **ONE** email
6. There is no need to send the original paperwork to Financial Services – we will process off the email copy
7. Make sure that you do receive an email from either the internal auditor or the staff accountant showing that they received your journal entry
8. Keep the original journal entry on file at the school for audit purposes

These journal entries will be posted with the Document ID:

Journal ID	Description	Journal ID	Description
CHSxxxxx	Coronado High School	DHSxxxxx	Doherty High School
MHSxxxxx	Mitchell High School	PHSxxxxx	Palmer High School
EMSxxxxx	Elementary and Middle Schools	DEPxxxxx	Departments

Journal Entry Codes

The following is a list of journal entry codes used by the District. These codes will help identify the source of journal entries when reviewing Budget Transaction Detail reports and SSA activity reports for the school or department. They will appear under the “Document ID/Journal ID” (Example: CLMxxxxx – CLM01005 – the first two number signify the period entered ‘01’ is first period. The last three numbers signify the journal number ‘005’).

JE ID	Description	JE ID	Description
ALO	Allocation of Benefits – Amber Hickman	AJH	Amber Hickman
AP	Accounts Payable	AR	Accounts Receivable – Bobbie Miears
BAM	Bobbie Miears	CC	Credit Cards
CLB	Chris Baker	CLM	Carrie Menhel
FNS	Food Services	INV	Warehouse *
JBM	Jasmine Marshall	JRH	Jarred Hoogsteen
LRS	Learning Resource Services *	NLG	Nadine Garcia
OLP	Online Payments - MySchoolBucks	Pay	Payroll Entry – Amber Hickman
PP	Production Printing	PRU	Parts R Us *
SAW	Samantha Wells	SSA	SSA Deposits
STB	Sherry Brown (Grants)	TSP	Tammy Peachy (SPED
UMB	P-card Program		

Call Terry Gotchie regarding any item with a (*) after it.

BUDGET TRANSFERS

The District prepares and submits to the state of Colorado an appropriated, balanced budget each year with periodic updates. This document, approved and adopted by the Board of Education, is just short of 350 pages and contains a wealth of knowledge about the District's programs and funding.

Purpose of the Budget

- Create control structure (commitment control) for District spending
- District's accounting system uses an encumbrance system to set aside funds for purchase orders
- Purchase order must pass budget check before it is dispatched to vendor
- Before the related invoice is paid – it is matched to the electronically received purchase order – checked once again against budget to ensure sufficient funds are available
- If there are not sufficient funds available – invoice will fail budget check and cannot be paid
- Funds must be transferred to that budget chartfield from another appropriate budget chartfield
- Budget transfers may be processed online in the District's accounting system – under certain circumstances, the budget transfer must be entered into the system by the Budget Department staff

Improper Movement of Budgeted Funds

- It is not appropriate to move expenditure into other programs or projects simply because there happens to be budgeted funds available
- This circumvents the budget/accounting control process
- It misstates District expenditures – which are reported by account, fund, department, program, project, and Fiscal Year to the Colorado Department of Education (CDE)
- It adversely affects next year's budget process – not a clear history of how the previous budget was expended
- Governmental Accounting Standards Board (GASB) Statement 34 also expressly states that revenues and expenditures are not to be offset against each other but are to be reported in their gross amounts

Mandates to Follow When Making Budget Transfers

- Budgeted funds may be moved from one instructional account to another instructional account. Instructional accounts are restricted by District 11 Board of Education policy for instructional purposes
- Budgeted funds may be moved from non-instructional accounts to instructional accounts. Non-instructional accounts are less restricted than instructional accounts
- Budgeted funds cannot be moved from the more restricted instructional accounts to the less restricted non-instructional accounts except under special circumstances. Such transfers must be reviewed and approved by the budget director
- The Board of Education must approve all budget transfers of more than $100,000 or transfers from one major program category to another major category that exceeds $20,000
- **Online budget transfers cannot be made between funds**
- SSA accounts are not budgeted expenditure accounts
    - Budget transfer form is not used to move funds - **Use the journal entry form to move SSA funds from one program/activity to another SSA program/activity**
    - Principal has the discretion to spend SSA funds, but the wishes of student organizations, students, and activity sponsors must be considered
    - There is an expectation that the funds raised by each student organization will be spent for the purpose for which it was raised - these student organization funds should not be siphoned off to pay for the activities of other student organizations that are underfunded
- Budget Department staff will post budget transfers to the PeopleSoft budget ledger by the following day

For more guidance regarding budget processes, please visit the Budget and Planning webpage on the District's website where you will find the Basic Budget Manual at: https://www.d11.org/administration/business-services/financial-services/budget-and-planning

REPORTS

S:\Drive Reports

The Budget Inquire report, SSA Balance Report, and SSA History Report can be found through the below instructions. These reports should be reviewed by both the administrative assistant/business secretary and principal at least monthly.

On your toolbar, click on the file folder
On the left, click on the NEW_ADMIN-SHARE on “CSSD11ADM” (S:)
Double click on D11_EVERYONE
Double click on PeopleSoft Shared
Double click on psft
Double click on the NVISION_Fyxx or the Fiscal year we are currently working in
Double click on your school/department folder
There are three files that appear:

- B_INQIxx – Budget Inquire Report (Funds 10, 19, 22)
- SSA_xx – SSA Balance Report – program totals for the day
- SSAxxHIS – SSA History report for the current fiscal year

Financial Services updates these files between 5:00 p.m. and 7:00a.m. Never access these files during this update time. **NEVER** make and save changes to these files. If changes are saved, the files will not properly update the next day and will require maintenance from Information Services.

Warehouse Charge Report

The Warehouse Charge Report should be run monthly and reconciled to the warehouse delivery receipts. Reconciliation includes verifying proper account strings that are being used.

From the PeopleSoft Financials main menu choose:
Reporting Tools > BI Publisher > Query Report Viewer
The report begins with CSXINWHCH
Choose View Report and enter your school/department ID and start/end dates
Click ‘OK’ and the report should open

For further instructions please review the Reports Training PowerPoint presentation in the Accounting drop-down.

Budget Transaction Detail Report

The Budget Transaction Detail Report should be run monthly and reviewed by both the administrative/business secretary and the principal at least monthly.

PeopleSoft Financials main menu > Commitment Control/Budget Reports > Budget Transaction Detail – enter your Run Control ID (usually your initials)

The following information must be entered to run the report:

- Language = English
- Business Unit = SD11
- Ledger group = APPROP
- User Budget Override Box must be Clicked
- Transaction Type Option = ALL
- Commitment Control Date Option = ALL

The report can be run to see the transactions for a range of dates, but the account balances will not be actuals, they will only be the amount of the activity range. Commitment Control Date Option = Range. Date From: xx/xx/xxxx Date To: xx/xx/xxxx

Ledger Type Option = ALL
Click the “Refresh” button
Enter the parameters of the report, including the budget year:
Fund/Dept/SRE/Program/Account/Project/Budget Year
Click on “Save”
Click on “Run”
Click the “OK” button
Go to the Process Monitor link
When the report status is SUCCESS and POSTED
Go to the Detail link
Go to View Log/Trace
Click on GLS8005……PDF
The report will open in Acrobat

For further instructions, please review the Reports Training PowerPoint in the Accounting Training drop-down at: https://d11.sharepoint.com/sites/intranet/Pages/Forms.aspx

If you need help with the above processes, call Financial Services: 520-2051

CASH MANAGEMENT

The Board of Education and District 11 require that all funds collected by District employees be managed with fiduciary responsibility. This responsibility stems from laws, regulations, and policies which protect both the District as well as the employee. Fiscal responsibility involves every employee because we are all responsible for protecting and conserving District resources in a prudent manner for designated purposes. Banking agreements may only be entered into by the authorized personnel in Financial Services.

It is the responsibility of the principal to ensure all staff/teachers are trained annually on the Staff/Teacher Collection form and how to run a fundraiser. An optional training tool has been created to help assist with this process. The **Financial Responsibilities & Procedures – Staff/Teacher Training** document can be found on the intranet at https://d11.sharepoint.com/sites/intranet/Pages/Forms.aspx (category Accounting) or in the appendix.

Staff/Teacher Collection Form

- Any time funds are collected for any reason and/or purpose, the money must be recorded on a Staff/Teacher Collection Form - Examples include, but are not limited to, class fees, field trips, fundraisers, School & Student Activity (SSA) clubs, etc.
- Employees are **not allowed** to keep money in the classroom/desk overnight
- Money must be submitted to the school business office, with the Staff/Teacher Collection form **daily**
- At the time it is turned in – a receipt should be provided by the admin assistant/business sec as funds are verified by **both parties together**
- Both parties must sign and date the collection form at the time of turning in the form
- There is a template for the Staff/Teacher Collection form – however a class roster is acceptable but must contain the following information – student name, method of payment (must include check # if paid by check), amount paid, grand total collected, and signature and date of collector

The **Staff/Teacher Collection Form** can be found on the intranet under Accounting Forms https://d11.sharepoint.com/sites/intranet/SitePages/Home.aspx

Bank Deposit Procedures

Documentation for cash collections is very important and should include enough information to ensure that all cash/checks can be easily accounted for and audited.

- Teachers must complete the Staff/Teacher Collection form when submitting money to the school office
- At the time of turn in, a receipt will be provided by the admin. asst/business sec. as funds are verified by both parties together.
- Office staff will issue a three-part pre-numbered receipt to teachers, students, parents, and other outside sources making payments directly to the school office
- Checks will be endorsed and made payable to the school upon receipt
- The admin asst/business sec. will complete the bank deposit slip and the SSA Deposit form, reconciling that the total on both are the same
- Deposit spreadsheets found: https://d11.sharepoint.com/sites/intranet/SitePages/Home.aspx
    - The SSA Deposit Form – labeled
        - FY26 – Deposit Spreadsheet – Department
        - FY26 – Deposit Spreadsheet – ES and MS
        - FY26 – Deposit Spreadsheet - HS
- One other staff member must re-count the deposit, and both individuals must initial the white copy of the deposit slip to verify that the monies have been counted twice
- The principal/department head will review the Deposit Spreadhseet and sign off that they have reviewed it
- Deposits will be picked up by Armored Knight Inc on your predetermined day. **You must have someone with access to the safe available on that day**
- These deposits must be ready before the transport arrives for pickup
    - Deposits must be counted with the deposit slip completed and amount verified twice
    - Deposit slip and money must be sealed in tamper-proof bag – one deposit per bag
    - Armored Knight's 2-part receipt book must be filled out completely for each bag ready for pickup. This includes:
        - Date – use date deposit was prepared (deposit slip date)
        - Prepared by initials – initials of the preparer
        - Department – use office for office deposits and kitchen for the food services bags
        - Bag - enter bag number or the last four digits of the tamper-proof bag

        - No. of packages – this will be 1 – only enter one bag per line
        - Said to contain – enter amount of the deposit in the bag
    - Armored Knight employee will verify the last four numbers of each bag and complete the time, date, and sign for each bag on the receipt book
    - The kitchen staff will be responsible for filling out the information for their bags
- The admin asst/business sec will forward the SSA Deposit Form in Excel format via email when complete to the staff accountant and the internal auditor
- Department deposits spreadsheets form in Excel format needs to be sent to Accounts Receivable and the Internal auditor – deposits need to be brought to Financial Services for pickup

Bank Deposit Backup

The documentation that is required to be filed with each deposit spreadsheet is as follows:

- Deposit Spreadsheet – signed by the principal/department head
- Pink/Yellow copy of the deposit slip
- Tab of the tamper-proof bag
- All corresponding Staff/Teacher collection forms
- Pre-numbered receipts that correspond with the Staff/Teacher collection form and miscellaneous collections
- Copies of checks if there is not a check stub that corresponds with the check

The schools/departments are responsible for purchasing their tamper-proof bags. There are multiple retailers available: Armored Knights, US Bank, Office Depot, and Amazon.

For further instructions, please review the Cash Management PowerPoint Presentation on the intranet under the accounting training drop down: https://d11.sharepoint.com/sites/intranet/Pages/Forms.aspx

Ordering Deposit Slips

- The District has a contract with US Bank which allows us to receive FREE deposit slips
- Send an email to the internal auditor for your order of deposit slips and they will place the order with the bank

Cash in Buildings

- No money shall be left overnight in the schools/departments except in safes or locked storage units provided for safekeeping of valuables
- **NO money is to be left in the schools/departments over extended breaks or the summer**

Credit Cards

- The District accepts credit card payments via Heartland School Solutions (MySchoolBucks/MSB)
- The current fee for credit card usage is **$2.60** per transaction
- These fees are collected via online payment through MySchoolBucks for school/department stores
- The high schools have physical credit card machines for some of their transactions and are responsible for batching those items daily for deposits to the bank

Guests can login to MSB by doing the following:

- Go to www.d11.org
- Under Departments, find Financial Services, click on MySchoolBucks
- Click on the "GUESTS – CLICK HERE TO ACCESS THE SITE WITHOUT LOGGIN IN" line
- Click to browse all items
- Add items to the cart
- When finished, go to the cart, and click "View Cart/Checkout"
- Click "Continue as Guest"
- Fill in the payment information and continue

Safe and Safe Combinations

To reduce the hazard of safes being burglarized or opened by persons unknown with resulting loss of School District funds and in recognition of the fact in some instances, safes have been opened without apparent damage or force, these regulations must be followed:

- If an employee who has the combination ceases to have responsibility for the safe i.e., is transferred or terminates employment, the principal or one of the remaining holders will request the combination be changed immediately by working with the building manager or FOTC

- The combination of a safe will be given to **not more or less than three employees** such as the principal, assistant principal, and/or school secretary
- Each employee assigned responsibility for a safe will agree that under no conditions will they pass this information on to any other person(s), nor will they have the combination written in any location that might be chanced upon by any individual

Cash Boxes

Cash boxes are used to secure cash and check requests for various event sales. Examples of events where a cash box would be used include, but are not limited to book fairs, gate receipts, concessions, and dance tickets.

- Requirements
    - Anytime a cash box is used, a Cash Box Report must be completed for each event – omit the ticket section for cash box used without ticket sales
    - When receiving the cash box and tickets from the office, the person(s) working at the event must verify and sign for the cash they receive, and the beginning ticket number is accurate (if applicable)
    - Once the event has ended, the person(s) collecting the cash box and tickets should verify and sign for the cash they are returning, and the ending ticket number is accurate
    - Each school must use pre-numbered tickets to signify admission into any school-sponsored event
    - Cash boxes are NOT to be used as petty cash nor available to make change outside the specified event
- Request of funds
    - When requesting funds for a cash box, use a Check Request form for Accounts Payable
    - Enter a “Date Needed by” – **request at least one week prior to event**
    - Enter the name of the person who is responsible for the cash box – most commonly the admin asst/business sec.
    - The description should read – Cash box for FYxx and event happening
    - Account string – 23-xxx-00-00000-810300-000
    - Send over to Accounts Payable for processing – no backup necessary
- Returning funds
    - The cash box must be deposited after the event is completed
    - On the SSA Deposit Form – Description should read CASH BOX AMOUNT

- Account string – 23-xxx-00-00000-810300-000
- A copy of the cash box form should be included with the deposit backup documentation and fundraiser backup documentation

The **Cash Box Report** can be found in the appendix or on the intranet under accounting at: https://d11.sharepoint.com/sites/intranet/Pages/Forms.aspx

Inventory Tracking

Any time tangible items are being sold, there must be an Inventory Tracking Form completed. Examples of activities where inventory tracking would be used include, but are not limited to concessions, t-shirt/clothing sales, and school store items.

- Before the beginning of each activity, an inventory of all items in stock must be completed on an Inventory Tracking Form
- The school can use either a tally sheet or cash register to log every item sold during the activity
- After the activity is over, an ending inventory of all items must be completed and recorded on the Inventory Tracking Form
- The tally sheet or the cash register tape should always balance to the difference of the beginning and ending inventory totals on the Inventory Tracking Form
- A copy of the Inventory Tracking Form should be included with the deposit backup documentation, fundraising documentation, and an inventory file
- The admin/business secretary/bookkeeper should have a file that holds the inventory tracking sheets to make sure that inventory is being tracked properly

The Inventory Tracking Form can be found in the appendix or on the intranet under Accounting at: https://d11.sharepoint.com/sites/intranet/Pages/Forms.aspx

RETURNED CHECKS

The following is a summary of the District's procedure for non-sufficient funds (NSF) checks deposited into a District bank account.

- Checks are deposited into a District bank account and presented for deposit one time – if there are not sufficient funds to honor the check, the bank sends all NSF checks directly to Aurora Collection Bureau
- **District 11 will NOT accept cash, checks, or credit cards to replace any NSF check under any circumstances**
- Once the check has been sent to Aurora Collection Bureau, the checks are no longer owned by the District and only Aurora Collection Bureau can receive replacement funds
- The school will get notification from Financial Services requesting the account string the check was originally deposited into – it will be reversed out of that account string
- Aurora Collection Bureau will notify the check writer of the NSF check and request payment for the check amount plus a $40 collection fee
- The NSF check writer will pay Aurora Collection Bureau – **once again schools should NEVER accept replacement funds for an NSF check**
- Aurora Collection Bureau remits to the District, the amount of the collected check and the funds are placed back into the account string that the school gave Financial Services to reverse out

DISTRICT PROCUREMENT PURCHASING CARD (P-CARD)

The District utilizes a purchasing card (P-card) program as a method for payment (preferred methods of payments are purchase orders and P-card).

- It does not change what employees are approved to buy, only how the purchase is paid
- P-card Program Coordinator (PPC) manages the program
- Procurement & Contracting Department will be responsible for the management of the purchasing card program and the use of the cards – spending limits, lost or stolen cards, management of allocations
- Financial Services Department will be responsible for management of P-card reporting, auditing, and compliance with purchasing policies
- All cardholders are required to obtain training prior to issuance of P-cards
- All cardholders must be aware of the Year End Deadlines sent out from the Secretary of Business Services

Lost or Stolen Card

Call (520-2040) or Email the P-Card Program Coordinator as soon as you can report stolen card. The cardholder is responsible for informing the Procurement and Contracting Department immediately after you report the lost or stolen card to UMB.

Audit Violations – Approvals and/or Uploads

- 1st violation – card will be suspended until uploads/approvals are brought current
- 2nd violation – card will be suspended for 30 days – must be brought current before card suspension will be released
- 3rd violation – cardholder loses p-card privileges all together

P-card Receipt Auditing Requirements

- Cycle schedule is provided by the P-Card Program Coordinator

- Allocations with purchase descriptions should be done weekly – if allocations have not been completed by the monthly deadline, the default account will be charged and will need to be corrected by a journal entry
- Reconciliation and allocation done monthly on the UMB Visa Commercial site by the 7th of each month
- Account Statements with appropriate documentation should be scanned and uploaded to SharePoint site by the 10th of each month – new guidelines effective July 1, 2024
    - Accounting will run a report to check on monthly uploads
    - If your uploads are two months behind in being uploaded to SharePoint – your card will be locked from use until the uploads are up to date
    - Once the P-Card Program Coordinator has been notified by Financial Services that the uploads are up to date, then and only then will your card be unlocked
- Account Statements should be approved on the SharePoint site by the 15th of each month
- Original hard copies of Account Statements and appropriate documentation should be housed in one location at each school/department for two fiscal years plus current
- P-cards will be audited for the following:
    - Cardholder signed statements
    - Transaction search report
        - With appropriate account strings
        - Brief description of whether instructional purchase or non-instructional purchase
    - All required documentation is attached – must be in the order of the transaction search report
        - Itemized invoice copy – not a packing list, order form, or proforma
        - Meals purchased – must have itemized invoice, reason for meal, and list of attendees – it is helpful if a total of attendees is included as well
        - Payments for field trips – must have the field trip approval form attached
        - Payments for travel – must include travel approval form – **Out of state travel, regardless of funding source, must have Superintendent approval (Board policy DKD and Regulation DKD-R)**
        - Grants or Title accounts used – must have approval form from Grants or Title
        - If payment by another department – must include email from department paying with the account string
        - Software – must show approval to make purchase

- Gifts – must include the receiver's name(s) and reason for gift

Software Licenses

- Verify that the software is on the District approved software list
- Use this link for the process of approved software: https://www.d11.org/departments/it/student-data-privacy/staff-resources-review-process
- Even if the software was used last year, it must be approved for the current year because of the constant requirement changes being made
- Once the software is approved, the purchase can be made
  - Only software **under $5,000** can be purchased on the P-Card
  - All software is coded to account **065000** – not 061000
- Software over $5,000 must go through Procurement so that it can be determined if it falls under the GASB 96 guidelines
  - Even if it is on the approved list
  - Enter a Happy Fox ticket for processing

Paying Fees

- To be best stewards of our District resources, large fees should not be paid to use the P-card
- **Do not pay any fee over 6%** - anything over that and a check request should be submitted to Accounts Payable
- Any questions regarding purchase location issues on the P-card – contact Procurement & Contracting Department
- Backup questions should be directed to internal auditor
- Accounting questions to the Internal Auditor or Staff Accountant

Paying Taxes

- Colorado Springs School District 11 is a tax-exempt entity in the state of Colorado and does not pay sales tax on purchases
- Taxes paid in error - cardholder must contact vendor for refund of the taxes
- Make notation in the narrative description regarding amount of tax paid – on the receipt notate all attempt(s) made to collect and any other pertinent information

- If the refund of the sales tax is credit in the following month – allocate it to the same expense account that was used when the original purchase was allocated
- If the cardholder pays the sales tax back, then a receipt showing they paid it back with the original account string allocation used on the original purchase

For complete instructions and details regarding P-cards, please refer to the P-card Accounting Guide under the accounting dropdown via the intranet:
https://d11.sharepoint.com/sites/intranet/Pages/Forms.aspx

SIGNATURE AUTHORIZATION RECORD

Principals, department heads, and their designees are responsible for the financial activities of the schools and departments. Various financial and accounting documents, with written approval and authorization by the principal, department head, and/or designees at the beginning of each Fiscal/school year and inform Financial Services by completing a Signature Authorization Record. Financial Services uses the Signature Authorization Form to verify the authenticity of documents to be processed. **Each school and department are required to complete a Signature Authorization Record by August 31st of each year**.

Please keep the following in mind when completing this form:

- List the name and title of each staff member authorized to approve the appropriate listed area of responsibility
- Travel Requests can only be approved by the principal/department heads – out of state travel must be approved by the Superintendent
- Signatures and initials of the listed individual(s) will be in BLUE ink on the appropriate line
- **No more or less** than three people can have access to the safe
- The Signature Authorization Record is approved by the school principal/department head
- The **original** form is sent to Financial Services; a copy is kept for the school/department files – Financial Services will review and verify selections made and any errors will be returned
- Anytime there is a change in authorized approvers within a school or department, a new Signature Authorization Record must be completed, and the original sent to Financial Services
- If a temporary approver is needed, an approved form can be completed and sent to Financial Services – examples: parental leave, extended vacation or emergency, and interim employees
- If you are the one creating the document, then you cannot be an authorized approver – example: journal entries or check requests

Signature stamps are prohibited for any financial information – example: check request, deposits, time sheets, etc.

Check requests, travel requests, mileage reimbursements, etc., will not be processed without a current Signature Authorization Record on file in Financial Services.

FOTC is currently approved to have an electronic routing process for invoice payment approval through SharePoint. The invoice itself would not have signatures, but an additional sheet showing electronic approvals.

The Signature Authorization Record can be found in the appendix or on the intranet under Accounting: https://d11.sharepoint.com/sites/intranet/Pages/Forms.aspx

For further instructions, please review the Signature Authorization PowerPoint presentation on the intranet under accounting: https://d11.sharepoint.com/sites/intranet/Pages/Forms.aspx

ACCOUNTS PAYABLE

Checks are issued daily and are usually processed within five working days after a properly completed Check Request form with original supporting documentation is received by Financial Services. Allow receiving and processing time before contacting Accounts Payable regarding status. Please ensure a complete copy of attachments required to go with the check are included with the Check Request form, since checks MAY be mailed.

The District pays invoices using payment terms of net 30(days) from the date of the invoice. Schools and departments must submit invoices for payment in a timely manner to avoid possible late charges assessed.

The preferred method of payment is to have all vendor invoices **that are not on a District Purchase Order** paid via P-card or with a Check Request form through Accounts Payable (if the vendor does not accept a P-card).

Processing an invoice payment through Accounts Payable

- Check the Verified Vendor List to see if the vendor is an approved vendor, a 1099 vendor or a PERA retiree vendor – the list can be found at: S:\ D11 EVERYONE\VERIFIED W9 VENDORS
- If the vendor is not on the list
    - It is the school/department's responsibility to get the following documentation filled out by the vendor:
        - W-9 – this is the IRS form
        - New Vendor – Business Information Form
        - New Vendor – Direct Deposit Form
        - New Vendor – Set Up Request Form
    - Fill out a Check Request form
    - Send over to Accounts Payable the Check Request form, W-9, New Vendor - Setup Request Form, New Vendor - Direct Deposit Form, New Vendor – Business Information Form, and all required original backup documentation
- Check Request forms for scholarship payments will be paid by check only
- **Incomplete Check Request forms will be returned to the sender for completion**

- **Schools/departments must have a Signature Authorization Record for the current fiscal year on file in Financial Services before a Check Request will be processed**

Please note that the following is not acceptable documentation: 10-key adding machine tape, handwritten receipts, non-itemized credit card receipts, billing account statements, pro forma invoices, and quotes, packing slips, and order acknowledgements. If these items are sent in place of the required documentation, the Check Request will be returned unprocessed.

Required Backup Documentation

- Check Request forms for Vendors – must include the following documentation
    - Original invoices/receipts including the following information
        - Vendor name
        - Invoice number and date
        - Identification of items purchased, and prices paid
        - No sales tax charged on vendor invoices unless paid with personal funds
        - Food purchases must include
            - Stated business purpose of the meal
            - Location of meal/meeting
            - List of all participants
        - If the invoices are related to a fundraiser, a copy of the DFG-E form must be included with the request
        - Multiple invoices on same check request
            - **Limit to six invoices only**
            - Include adding machine tape or Excel formulated total of all the invoices
            - List separately and not lumped into one sum – even if same account string
    - If this is a new vendor, then you must have the following
        - W-9 – this is the IRS form
        - New Vendor – Business Information Form
        - New Vendor – Direct Deposit Form
        - New Vendor – Set Up Request Form
    - Check Request forms for services up to $500 must also include
        - A copy of the Simplified Consultant Agreement

        - A copy of proof of general liability insurance policy
    - **Consultant agreements for services more than $500 must go through Procurement**
- Check Request forms for Employee Reimbursement
    - Employee reimbursements are made by direct deposit to the same account as the employee payroll check – this information is uploaded from HR Payroll to the Accounts Payable system – therefore, reimbursements cannot go to a different bank account
    - Requests for employee reimbursements should be submitted in a timely manner – **receipts older than 60 days will not be processed**
    - If District purchases are combined with personal purchases on the same receipt, sales tax will **not** be reimbursed – for this reason it is preferred that District purchases be made separate from personal purchases (separate receipts)
    - **Employee number must be included on all types of reimbursements to ensure the correct employee is paid**
    - Original receipts/invoices **MUST** include:
        - Merchant name
        - Purchase date
        - **Itemized** receipts should identify what was purchased – Hobby Lobby receipts are general and need handwritten description of the purchase made – often two-sided, both sides of receipt are required
        - **Sales tax must be paid** – if an Exempt purchase is made with personal funds, the employee will be sent back to the vendor to pay the appropriate tax – no purchases made with personal funds are ever **EXEMPT**
        - Method of payment must be shown on receipt
            - If a credit/debit card is used, the last four digits of the card number must be on the receipt – the District uses the last four digits to verify that a P-card was not used to make the purchase
            - If the last four digits of the card used are not shown on the invoice, the employee must furnish an account statement which included:
                - Employee name
                - Last four digits of the card/account number
                - Specific transaction information matching the receipt/invoice (date of purchase and the name of the vendor where purchase was made)

        - Employees can mark out other information on their statement that is not pertinent to the reimbursement request
    - All food purchases – not including snack items such as water, candy, crackers - must include
        - Stated business purpose of the meal
        - Location of meal/meeting
        - List of participants
- If the Check Request form includes multiple receipts, a calculator tape totaling the receipts must be included with the request – the total amount should equal the amount being reimbursed
- Do not alter receipts in any way
    - If the receipt is too long to fit on a letter-size piece of paper, copy the receipt in portions
    - Do not tape the bottom of these types of receipts – they can be folded – Accounts Payable may view/verify them
    - Do not highlight anywhere on the receipt – this degrades the receipt information after time – circle the information with a pen
    - When taping receipts to paper, be careful not to tape over information as this also degrades the receipt information

Software Licenses

- Verify that the software is on the District approved software list
- Use this link for the process of approved software: https://www.d11.org/departments/it/student-data-privacy/staff-resources-review-process
- Even if the software was used last year, it must be approved for the current year because of the constant requirement changes being made
- Once the software is approved, the purchase can be made
    - P-card purchases must be **under $5,000** and allocated to **account 065000**
    - If software is over $5,000
        - Must go through Procurement
        - Even if it is on the approved list
        - Enter a Happy Fox ticket for processing

- Account will be assigned after the contract/quote has been reviewed and approved by Financial Services

Mileage Reimbursements

Mileage expenses are reimbursed to employes for mileage driven for official school/District business that is authorized and pre-approved by the employee's supervisor. Mileage will not be reimbursed if the interoffice mail delivery system (PONY) could have been used. Mileage driven for shopping is not usually reimbursed. Calculations from Google Maps, the shortest distance from the point of origin, are used when traveling outside the District.

Mileage is not reimbursed for voluntary driving situations, in which parents or other volunteers drive students to and from organized school activities. For each volunteer driver, a signed voluntary driver's form must be on file with the school certifying the driver has a valid driver's license, is covered by an automobile insurance policy, the vehicle is in good mechanical and safe operating condition, and the driver and all passengers will always wear safety belts when the car is in motion. Click here for more information on Volunteer Drivers:
https://www.d11.org/engagement/partnerships/volunteers/volunteer-drivers

There are two types of mileage reimbursements and they each have different forms that correspond to that type of mileage. It is important to turn in the correct form for reimbursement so not to delay reimbursement.

- Mileage incurred by employees who regularly travel between multiple locations during the day as part of their assigned duties. Examples: Custodial employees, itinerant employees, Special Education employees, community liaisons, and administrative employees who travel between school/community locations on a regular basis as part of their assigned duties.
    - The District's mileage reimbursement rate is $0.50 per mile
    - The mileage incurred is directly related to and required to perform the employee's job duties
    - The **current** Auto Mileage Reimbursement Request is to be used for mileage incurred during an employee's job duties – the mileage chart for building to building within the District is located on the **Matrix tab** on the Excel workbook – please read the **FAQs tab** and the **Mileage Form sample** in this workbook before completing mileage reimbursement requests

- The mileage reimbursement was approved by the budget account manager at each department
- IRS guidelines for nontaxable employee mileage reimbursement have been met – most District business miles reported by employees meet IRS guidelines. The IRS **does not allow** reimbursement for commuting mileage from home-to-work or work-to-home
- The chartfield to be charged is assigned by the school/department, except for itinerant employees and must be included on each page of the reimbursement
- Both the employee and the principal/supervisor must sign the form before the request is processed for payment
- In the business purpose section, include detailed trip purpose and spell out any acronyms
- Mileage to non-D11 location must include
  - Business name and purpose for the visit
  - Actual physical address, **including** the ZIP code – to maintain consistency, mileage will be calculated using Google Maps, shortest distance
  - Mileage within the Colorado Springs area but not a District 11 location, the Google Map, shortest distance, must be printed and included with reimbursement request
  - Mileage outside of Colorado Springs should be on a Travel Request or include a Colorado Mileage Chart and documentation supporting the travel
- Adding machine tapes supporting the request total are required to be taped to the back of the request
- Mileage reimbursement requests must be submitted at least monthly/quarterly and within the same Fiscal Year it was incurred – **mileage should not be accumulated and turned in all at once at the end of the Fiscal Year**
- Incomplete requests will be returned to the employee for completion
- Please do not include any mileage requests on the Auto Mileage Reimbursement Request that should be on the Travel Request Form
- For one day trips please reference DKD-R District Travel Regulation
- https://www.d11.org/INTRANET

- Mileage reimbursement incurred when an employee attends training such as a conference or travels outside of Colorado Springs – it does not matter if they travel for a one-day event or for multiple days – these trainings are not part of the employee's daily job duties
  - The District's mileage reimbursement rate is $0.50 per mile

- One day activities close enough to Colorado Springs to allow travel in one day
  - If mileage is only reimbursable – Auto Mileage Reimbursement Request form
  - If any other expenses are to be reimbursed (meals, registration fees, parking, etc.) – Travel Request form is required
- The chartfield to be charged is assigned by the school/department
- The principal/supervisor must sign the form before the request is processed for payment
- If this person is not an authorized signer for the chartfield used, then an additional signature is required from an authorized signer
- If the travel is out of state, the Superintendent's approval is required
- Supporting documentation required includes conference flyer, conference agenda and a Colorado Mileage chart
- Incomplete Travel Request forms will be returned to the requestor for completion
- If additional costs are requested in addition to mileage, please reference DKD-R District Travel Regulation

Mileage Reimbursement and Travel Requests missing any of the required documentation stated above will be returned for correction before payment is made.

Travel Requests

Travel reimbursements are made for employees required to travel to fulfil the requirements of their position. District guidelines follow State and Federal guidelines for payment of employee travel expenses with emphasis on cost effectiveness and efficiency. See Board policy DKD and DKD-R for requirements and guidelines.

Documentation needed for reimbursement of travel expenses:

- Travel Request Form – used to request reimbursement for District travel-related expenses – meals, lodging, mileage, on-site registration
- Traveler must submit signed, original forms and appropriate documentation within 30 days of trip completion – unsigned/non-original forms will be returned to department
- Travel Request forms must be signed (approved) prior to incurring travel expenses
- Submit your approved Travel Request form to Accounts Payable at least **ten business days** before the travel occurs – this allows for processing and for any issues that may arise
- Conference Fees/Event Registration – submit flyer or email regarding conference with backup

  - Paid as soon as possible for possible discounted rate
  - Pay with P-card if possible
  - If paid personally
    - Check Request form must be submitted within 30 days after conference
    - Conference/event registration invoice/receipt – original must be attached
    - Proof of payment must be attached
    - Approved Travel Request form must be attached
- Airfare – shop around for airfare
  - Must request lowest fare available – First or Business Class travel is not authorized and will not be reimbursed
  - Special seating (i.e., extra legroom), known as economy plus, will not be reimbursed by the District
  - Changes and Cancellations – are only eligible for reimbursement if the nature of the cancellation/change is for the District's convenience and not the employee's
  - Mileage vs. Airfare – travelers will be reimbursed for driving (mileage, at the current District approved mileage rate) up to the actual flight cost (transportation to/from Colorado Springs Airport, airfare, destination ground transportation)
    - Calculation of airfare cost is based on lowest obtainable 14-day advance fare
    - Traveler must declare annual leave for any additional days required because of alternative travel
- Car Rental
  - If possible, bundle with airfare and hotel through a travel site for saving
  - If purchasing the rental car in the name of the District, also purchase physical damage loss of use coverage, as this will complement the District's liability insurance
  - If available, always use the P-card
  - Original receipts are required for reimbursement if rented with personal funds – request on a Check Request form – also attach Travel Approval form
  - Gasoline for Rental Vehicles – traveler must submit all receipts, on the Travel Request form, regardless of dollar amount
- Taxi/Shuttle/Parking/Tolls/Baggage Fees
  - When filling out the travel request, please include an estimation of these expenses
  - Reimbursement for these expenses will occur after your trip
  - Keep a copy of the approved travel request and submit with receipts when you return

  - Intra-city Transportation – transportation costs (shuttles, buses, taxis, etc.) at traveler's destination are reimbursable – Receipts regardless of dollar amount are required
  - Parking – reimbursable when it is a necessary part of the trip – parking at traveler's destination, parking at airport, etc. – Receipts are required no matter the dollar amount
  - Toll Road Charges – reimbursable if a receipt is provided
  - Baggage Fees – reimbursable if receipt is provided
- Mileage – Private Vehicle Use
  - Mileage for approved travel will be included in the payment for your per diem
  - Standard mileage for destinations in the state may be found on the District travel page – Colorado Mileage
  - Reimbursable at the Board approved mileage reimbursement rate for authorized official business miles
  - Traveler will not be directly reimbursed for gasoline expense because the traveler will be reimbursed for authorized travel at the Board approved mileage reimbursement rate – gasoline receipts are not required
  - Recreational vehicle with sleeping and cooking accommodations
    - Mileage will be paid at the rate of $0.15 per mile above the existing automobile rate
    - The General Services Administration (GSA) index will be used for the daily per diem reimbursement for meals and lodging
- Lodging
  - If possible, bundle with airfare, car rental and hotel through a travel site
  - If vendor is not in our database, we require vendor's W9 and the new vendor paperwork filled out
  - Be aware of location of conference – making reservations at the hotel where the conference is taking place will save the added expense of renting a car
  - Lodging-Business/Commercial
    - Charge the P-card whenever possible
    - If not possible – a travel request may be submitted for payment
      - If the vendor is not in the Accounts Payable database – request a W9 form the vendor
      - Accounts Payable will verify the W9 with IRS and set up vendor for payment

        - If lodging is paid with personal credit/debit card – itemized hotel bill is required
    - Lodging – Spouse/Other – business traveler can only request reimbursement for his/her own lodging, meals, etc. – single room occupancy rate must be indicated on lodging receipt
    - Lodging – Staying with Friends – travelers who arrange private lodging will not be reimbursed for lodging – meals at the per diem rate will be authorized
- Per Diem (Meals) – is the maximum allowable expense per IRS statutes
    - Allowance will not be given for conferences and/or meetings held in Colorado Springs, **except when an instructor is in attendance with students and the trip is 48 hours or longer and an approved field trip form has been provided**
    - Receipts do not need to be provided for per diem allowance
    - D11 website has instructions to assist on how to fill out the per diem calculator – you can find this by going to the travel documentation link on the District Intranet and clicking on "Per Diem Rates'
    - GSA website per diem is listed under the column for meals and incidentals – incidentals include tip you may provide to baggage porters, bellhops, etc. and will not be reimbursed separately
    - Per diem allowance will not be given for conferences and/or meetings held in Colorado Springs
    - Per diem allowance is pro-rated proportionately for travel days
    - Per diem for breakfast is not allowed for the participant who is traveling from home or work to attend a conference or go to the airport for travel
    - Partial day travel per diem is broken down – breakfast ¼ the rate, lunch ¼ the rate and dinner ½ the rate
    - Meals during a single day trip – if travel is within a single day
        - Must provide support stating that meals are not included in the event
        - Breakfast is ¼ the authorized rate if traveling before 5:00 am
        - Lunch is ¼ the authorized rate
        - Dinner is ½ the rate – if the business requires that the traveler return home after 8:00 p.m. – only applies to meals purchased outside Colorado Springs area
- Miscellaneous
    - Telephone/Fax Charges – charges for District business phone and fax calls are reimbursable – traveler can make one personal telephone call of reasonable duration,

per each full day in travel status – when using hotel phone/fax services these charges must be itemized

- Tips – reasonable tips given ground transportation personnel are reimbursable, only if indicated on a receipt – **Exception**: tips on meal service are already included in the per diem and cannot be claimed separately

- Special Case Situations
  - Day Trips – one day activities close enough to Colorado Springs allow travel in one day
    - If mileage is **only** reimbursement – Auto Mileage Reimbursement Request form can be used
    - If other expenses are incurred such as meals, registration fees, parking, etc. – the Travel Request form is required
  - Group Travel – defined as several employees traveling under the same expenditure account number to a common destination at the same time on business for the benefit of the District
  - In-State Travel – defines as travel within the State of Colorado and immediate areas outside of Colorado that is necessary part of an otherwise in-state trip
    - Approval from a supervisor is always required for travel
    - Travel Request form is required for expenses incurred while in travel status and are reimbursable in accordance with this regulation
  - Personal travel combined with Business Travel – should not be combined unless unavoidable – only business-related cost of travel will be reimbursed
  - Shared Costs-District and other Funding Source
    - Traveler should not charge the District with the intent of reimbursing the District at later date
    - Preferable that traveler cover non-District expenses separately
    - If not possible – traveler needs to reimburse the District for expenses covered by another entity within 30 days of return travel – write a personal check payable to the District and attach to the Travel Request form
  - Student Meals, Lodging, Travel – not covered by this guide – if student meals, lodging and travel are authorized for reimbursement by the District, the rates will be determined on a case-by-case basis – contact Accounts Payable to discuss appropriate rate

- Approved Payment Approaches/Procedures
  - Procurement Card (P-Card) is not authorized for per diem eligible expenses

        - Can only be used for student meals for school functions/field trips – itemized meal order and payment receipt are required with list of names provided
        - May be used for conference/event registration, auto rental and lodging
        - If lodging is not needed – it is traveler's responsibility to cancel the reservations
        - Any charges that occur on the P-Card for lodging will be the responsibility of the traveler to reimburse the District out of the employee's personal funds unless specifically approved by the Division Head and for the District's convenience, not the employee's
    - Traveler's Checks – fee for traveler's checks is not reimbursable
    - Personal Credit Card – when the P-Card is not available or accepted by the vendor, employees may use their personal credit card for travel expenditures and then submit appropriate documentation for reimbursement
        - Itemized hotel bill
        - Itemized meal receipts
        - Receipt should show card name, and last four digits of the card used – provide card statement if last four digits are missing
- Expenses **ABSOLUTELY NOT** covered by the District
    - Alcohol and liquor
    - Expenses for spouse, significant other or guests
    - Gas for personal use of private vehicles
    - Mini bar in hotel
    - Room service
    - Movie rental – includes in-room movies
    - Other forms of entertainment
    - Traffic fines or tickets
    - Airline upgrades – first/business class tickets, seat assignments

FUNDRAISERS / REVENUES

The District recognizes that there are times when it may be beneficial to raise funds for specific projects and school activities. The District also recognizes its responsibility to protect students, parents and community members from undue pressures applied through fundraising efforts. Students are not to be used as door-to-door sales agents. Fundraising projects should be limited in number and be of educational benefit, directly or indirectly. Fundraisers should also be in good taste and appropriate for student and customer demographics. All activities must conform to existing Board policies, school regulations, federal, state, and local laws.

Any administrator, faculty or staff member, coach, advisor, or other District employee that is involved with fundraising shall review and comply with the standards set forth in the following Colorado Springs School District 11 Board of Education Policies:

- DFG, DFG-R, DFG-E – Revenues Generated from School or District Activities (School Fundraisers)
- DFH – Games of Chance on District Property
- JQ, JQ-E-1 through 4 – Student Fees, Fines and Charges
- KHA, KHA-R – Solicitation in schools/departments
- KJJ – Relations with Community Fund-Raising Groups

Form DFG-E must be completed anytime funds are collected for a fundraiser or a fee that is not Board approved. Board approved fees can be found on Board Policies JQ and JQ-E-1 through 4 – Student Fees, Fines and Charges

Fundraiser Procedures

Start Form DFG-E – Revenues Generated by School or Student Activities Reconciliation Form

- Items to consider prior to starting the fundraiser and obtaining principal's approval
    - Contact the Office of D11 Engage for approval of fundraisers involving external organizations/businesses, non-profit organizations and fundraisers conducted by PTO and Booster Clubs (PTA requirements are listed below – a current Fundraising Privileges Memorandum issued by the office of D11 Engage documents this approval – these are updated yearly – attach to the DFG-E form

  - Is a contract required – any contracts involved can **only** be signed by the principal, please attach a copy to the DFG-E form
  - Will this activity include inventory – if yes, please refer to the Inventory Tracking section for requirements
  - Should sales tax be collected – when selling items, sales tax could be required – please refer to the sales tax requirement section and contact the school's admin asst/business sec for details
- Flyers/notices are required – they must include the following disclaimer:

  "Funds raised or fees collected through this campaign or designated fund account may exceed the originally stated financial goals or intended use. In such cases, any excess funds may be reallocated and used at the sole discretion of executive leadership to support other D11 priorities, initiatives, or areas of greatest need, in alignment with the district's mission and values. We appreciate your generous support and commitment to D11 schools."
- Obtain principal's signature and date for pre-approval – **must be approved at least one day prior to the start of the fundraiser**
- Turn in the DFG-E form to the admin asst/business sec so that they can track the revenues and expenses of the fundraiser
- All funds being collected will be recorded on a Staff/Teacher Collection form daily
- All fundraising proceeds will be turned into the school's business office daily for deposit – no outside bank accounts held by parents or activity sponsors are allowed
- When cash is turned in a receipt will be provided by the admin asst/business sec as funds are verified by both parties together – a copy of the collection form will be included as backup documentation with the DFG-E form
- All expenses related to the fundraiser will be processed through the school's business office and paid from the same SSA Program number that received the funds (payroll expenses must be paid through District's payroll department) – a copy of the invoice will be included as backup documentation with the DFG-E form
- If fundraiser dates are sporadic or change, include information that supports the collection period
- At the close of the fundraiser – total all deposits and expenses and reconcile for Net Revenues/Deficit

- SSA History Report or the account will be attached to form DFG-E – this helps ensure all deposits and expenses were posted correctly - multi-month fundraisers should be reconciled monthly and have a current SSA history report attached
- Upon completion and reconciliation of the activity – obtain the activity facilitator and principal/business manager signatures acknowledging the Net Revenue/Deficit
- All fundraisers should be closed out at the end of each school year and restarted at the beginning of the new school year, beginning fundraising process again
- All fundraiser reconciliation forms DFG-E and backup documentation will be kept by the school for three years plus the current school year

The principal of the school is responsible for the accountability of revenues and expenditure for fundraisers associated with their school. There is an expectation that funds raised by students will be used for those students who raised the funds and not for other, unbudgeted expenditures.

All fundraisers that are athletic events will follow all Colorado High School Athletic Association (CHSAA) rules and regulations.

PTA Fundraising Requirements

- Fundraisers conducted by PTA engaging with an external fundraising organization/business that is holding an activity at a District 11 facility needs to request a Certificate of Insurance or provide PTA's Certificate of Insurance to the school naming District 11 as Additional Insured for that event
- PTA also needs to inform D11 Engage and Community Partnerships of the fundraiser and provide a copy of the Certificate of Insurance to be kept on file – i.e., school carnival held by PTA on District property requires Certificate of Insurance from PTA

Bingo & Raffles

- Are games of chance that must comply with regulations of all local authorities, including school district, city, and state governments
- District schools and departments are not authorized to conduct formalized games of chance for a school fundraiser

- Games of chance are defined as activities that pay cash or cash-equivalent prizes based on a chance outcome or result
- Only certain designees in Financial Services have the authority to enter into banking agreements

Forms for Fundraising – can be found on the intranet under accounting at https://d11.sharepoint.com/sites/intranet/Pages/Forms.aspx

- Cash Box Report
- DFG-E Revenue/fundraiser Reconciliation
- Financial Responsibilities & Procedures – Staff/teacher Training
- Fundraiser Flowchart
- Guide & Definitions for Visitors & Fundraisers
- Inventory Tracking form
- Staff/Teacher collection form
- MD-D3 Expending Funds

For further instructions, please review the Fundraiser PowerPoint presentation in the accounting dropdown at: https://d11.sharepoint.com/sites/intranet/Pages/Forms.aspx

SALES TAX REQUIREMENTS

Tax Exempt Purchases

The District is exempt from paying sales tax when making purchases with District payment (P-card or check) and vendors are required to grant the District sales tax exemption when using District payment methods.

The District holds Certificate of Exemption from Colorado Sales and Use Tax #98-02922-0000. The District also holds a letter of Exemption from City of Colorado Springs Sales and Use Tax dated May 12, 1981. If a vendor requires proof of exemption, copies of the certificate and letter will be proved to the school by contacting Financial Services.

Use the name or address of Colorado Springs School District 11 and/or it is sales tax-exempt status for making personal purchase is expressly forbidden.

Teachers, parents, and staff cannot use the District's tax-exempt status when making purchases for the District/School with personal payment.

Sales Tax Collection

When departments and schools sell items (like a store) to students, teachers, and/or the public, appropriate county and city sales tax must be collected, reported, and remitted. Sales tax collection is required anytime a product is changing hands, whether the funds are collected through a fundraiser or a Board Approved fee.

Any time a tangible item is being sold; an Inventory Tracking form must be completed. Please refer to the Inventory Tracking section.

Schools have obtained the appropriate county and city licenses for all taxable sales. Examples of taxable sales include, but are not limited to planners, yearbooks, concessions, t-shirts/clothing, graduation caps/gowns, DVDs, and recorders. The school should increase the sale price to include the applicable sale tax.

No sales taxes are collected on produce grown and sold by the schools from their garden. Nor on Skate City passes.

Filing Requirements

The Calculation of Sales Tax Excel sheet can be found via the intranet under the accounting dropdown: https://d11.sharepoint.com/sites/intranet/Pages/Forms.aspx

- Keep track of items sold and the amount collected – omit the concession section if not needed
- Monthly, the Calculation of Sales Tax Excel sheet should be submitted via email to the Staff Accountant and Internal Auditor
- **The spreadsheet is due by the 7th of the following month**
    - At the end of the year, you must remit it by June 7th or before leaving for summer
    - If you do not have any sales tax to report, then you **MUST** email stating such
- The school's sales will be included with the District's sales tax report – the school's portion of the sales tax will be charged to the schools SSA Program 19010, or one specified by the school
- High schools calculate their own sales tax and send in monthly – see individual instructions on how to calculate and remit

Tax Rate

As of January 1, 2023, the tax rates below are effective:

Concession Sales			All Other Taxable Sales	
City Tax	3.07%		City Tax	3.07%
County Tax	1.23%		County Tax	1.23%
State Tax	2.90%		State Tax	N/A
RTA Tax	1.00%		RTA Tax	N/A
Total Tax Rate	**8.20%**		**Total Tax Rate**	**4.30%**

Contact the Accounts Payable Coordinator with questions 719-520-2055

ACCOUNTS RECEIVABLE INVOICING PROCEDURES

The main function of the Accounts Receivable department is to reflect on any funds and payments owed to District 11.

Schools order supplies, printing, catering services, and field trip/transportation services from District 11 departments. An Accounts Receivable (AR) Technician records these expenses into the school's accounts and reflects the revenue from the supplies/services to the providing department.

Supplies and services are also provided to out-of-District customers. These customers must be invoiced, and their accounts properly maintained, for audit purposes, by the Accounts Receivable Technician. This process requires setting up an Accounts Receivable customer account with a unique account number.

If your school or department has a need to invoice someone outside the District, please contact Accounts Receivable 520-2074 to set up or verify if the customer is in the Accounts Receivable database and has an account in good standing.

School or District departments should NEVER create or send out invoices!

Below is a list of invoicing activities performed Accounts Receivable:

- Internal Transportation
    - Prepare a Transportation Request for Field Trip Form and provide the General Fund or SSA Chartfield number – **use the account 085100 always for District buses**
    - Charges are posted to the General Ledger by 15th of the month for the previous month's charges incurred – be sure that the account is set up and funds are in the account so posting of all the transportation is not held up
    - A spreadsheet is sent out to the school by the 10th of the month for the previous month's charges – check the account strings for accuracy and the account string for funds and reply with any changes if necessary or to give approval
- Contract Transportation
    - When the school is going to be reimbursed by a third party for any field trips

  - When booking the field trip with transportation, give the chartfield where the field trip should be expensed using account 058100/058200 – this is considered travel
  - Notify Transportation at the time that the field trip will be reimbursed by a third party and send an email with the Name, Contact, Address and Telephone number of the entity paying for the trip along with the amount of reimbursement (full or partial) to Accounts Receivable – Transportation will notify Accounts Receivable to confirm reimbursement
  - Accounts Receivable will send an invoice to the third party, track payment and make sure the reimbursement is applied to the chartfield originally charged – all reimbursement payments should be sent to Financial Services
  - All reimbursed funds must be deposited back into the account in which they were expensed from
- Childcare
  - The Office of Communications and Community Relations submits billing information to Financial Services for childcare providers renting space from District 11
  - Financial Services invoices the childcare providers
  - Childcare provider rental payments are distributed to the individual schools by budget transfers
- Concurrent Enrollment – Failed/Withdrawn Classes
  - An account will automatically be set up and invoiced for reimbursement if a student does not meet the expectations or academic requirements under the program – late withdrawal or failure of the class
  - Repayment of all tuition for the class(es) must be reimbursed to Colorado Springs School District 11 – this includes: Concurrent Enrollment, Early College, CU Succeed, CU Gold, Advance Placement (AP), International Baccalaureate (IB), ASCENT, Career Pathways, Area Vocational Program, and all post-secondary opportunities provided and paid for by Colorado Springs School District 11
  - Full repayment (or an approved plan through accounts receivable) must be within 30 days of notification
  - Counselor or designated school personnel must have the District 11 Concurrent Enrollment Agreement and District 11 Repayment Agreement on file and signed by all parties
  - Only designated Financial Services personnel may initiate and negotiate the plan and terms of repayment – school sites will not do this

  - Department of Financial Services will notify students/parents in writing utilizing certified mail of any outstanding costs within 30 days – no interest will be charged to students for repayment
  - Any identified accounts without student/parent action will be turned over to a collection agency after 60 days - the Department of Financial Services will notify the student/parent via certified mail
- Warehouse Orders
  - Online warehouse orders can be entered for instructional, non-instructional, or SSA accounts
  - Warehouse charges are posted to the General Ledger nightly – Journal ID INVxxxxx
- Catering
  - Contact catering office at 520-2732 to place your order
  - Catering staff will fax an order confirmation back to you
  - Indicate the chartfield to be charged on the confirmation, then sign and fax back to catering at 520-2729
  - **DO NOT ISSUE PAYMENT** to Food Services – this is managed via Journal Entry
  - Your confirmation serves as the invoice
  - All catering charges are uploaded into PeopleSoft at the end of every month – Journal ID FNSxxxxx
- Production Printing
  - Print shop uses its own billing software that posts to the General Ledger nightly
  - Statements are produced by the print shop when orders are completed
  - Journal ID – PPxxxxxxx

Reimbursements for Substitutes from Outside Organizations

There is a process in place for reimbursements for substitutes when employees/staff attend workshops, conferences, training, etc. sponsored by outside organizations. The procedure is as follows:

- Employee/Staff should receive prior approval from their administrator/supervisor
- Once approval is given, information on the event should be forwarded to the HR Substitute Office, who will provide the reason code that should be used
- Upon return from the event, the attendee must provide documentation of attendance, including the billing and contact information of the sponsor of the event to the office staff

- Office staff should forward documentation to the HR Substitute Office
- HR will then submit paperwork to Accounting/Financial Services to request reimbursement

NOTE: Employees/Staff should not submit requests for reimbursement to any outside organization on behalf of their location or themselves

Past Due/Uncollectable Accounts to Outside Agency for Collections

Once every effort has been made and documented: by telephone, in writing, and certified letter an account will be considered for an outside collection process. All backup documentation must be present to receive the Supervisor's authorization. The entire packet of documentation will be sent to Financial Services for final authorization by the Director of Financial Services. Accounts past due and uncollectable will be sent to an outside agency for collecting debt by Credit Systems, Inc. Please see the terms between District 11 and Credit Systems, Inc., outlined below:

Credit Systems, Inc.

- Account types sent for collection
    - Parent – dues owed – i.e., Montessori Tuition, Concurrent Enrollment Tuition Reimbursement
    - Payroll – overpaid employees
    - Customer – Production Printing, Transportation, Warehouse and Food Services
- Steps for Collection taken by Credit Systems, Inc.
    - A written notice is mailed
    - After 14 days – phone contact will be made until debtor is reached
    - If account is not paid within 30 days of phone contact, debtor is reported to credit bureau
    - If the account is still not paid, one of three things will be implemented for payment
        - Property lien
        - Wage garnishment
        - Levy bank account
    - Legal action is the last resort
- Fee Schedule
    - No fees above the amount owed will be accessed to the debtor

- Fees will be deducted from amount collected, the difference of payment less fees outlined below will be paid to District 11
  - Standard Collection Rate – CSI 30% / D11 70% of amount collected
  - Collection by Legal – CSI 40% / D11 60% of amount collected
  - Out of State Collection – CSI 50% / D11 50% of amount collected

CAPITAL ASSETS

The District maintains an inventory of capital assets. The two main types of capital/fixed assets:

- Audio/visual, computer and computer-related equipment (AV equipment) – Items of less than $10,000 per item
    - These are tracked by Financial Services
    - Each school/department must conduct an annual physical inventory of each item and provide information to Financial Services
- General equipment, AV equipment, or computers, servers, routers, etc., costing more than $10,000 per item
    - These are tracked by Financial Services and are recorded in the accounting system as District financial assets
    - Each item is capitalized and depreciated in accordance with Governmental Accounting Standards Board (GASB) Statement 34 reporting requirements

When any of the above-mentioned items are ordered and delivered to the Warehouse, a tamper-evident tag is attached. The tag number is etched into a CSSD11 brand and applied to the equipment. The following guidelines are used to properly classify equipment purchases:

- Purchases of equipment costing less than $9,999.99 per item are classified as equipment expenditures using account #073500 – Equipment < $10K
- Purchases of equipment costing more than $10,000 per item are classified as equipment expenditures using account #073000 – Equipment > $10K

Sometimes the asset is not properly tagged, etched, or branded. This usually occurs when the asset is delivered directly to the school or is picked up at the store. When the Warehouse is not included in the delivery of the purchase, school/department personnel must contact the Warehouse at 520-2921 for an asset tag and to coordinate tagging, etching, and branding of the asset.

Annual physical inventories are coordinated by Financial Services. An authorized and signed Disposition form must be submitted to Financial Services for each asset disposed of since the last physical inventory. All schools and departments are required to provide updated information obtained from the annual physical inventory. Financial Services staff then process the information by making changes to the PeopleSoft Asset Management module.

For assets purchased using a Purchase Order, delivered through the Warehouse, and paid by Accounts Payable, physical, and cost information is captured by Peoplesoft PO/AP/AM interface. Information is then loaded from staging tables to the Asset Management module.

If a Purchase Order is not used and the item is not delivered through the Warehouse, and/or the item is paid for using the District P-card, then the PeopleSoft PO/AP/AM interface system has been bypassed by the purchasing school/department. The asset information is not automatically captured by the PeopleSoft accounting system.

It is the responsibility of the school/department to provide Financial Services with all information for the purchase, so the item can be manually added to the PeopleSoft Asset Management module. The item must be tagged, etched, and branded.

PROCUREMENT

- Consultant Agreements – means a contract between the District and an independent entity to provide professional services to the District, which a District employee cannot provide, and for which the District will provide monetary payment
    - Non-employees of the District are paid for professional services through a Consultant Agreement
    - Principals have authority to contract up to $500
    - Documentation should consist of the following forms
        - Simplified Consultant Agreement
        - Proof of $1M general liability insurance policy - $2M if they have a direct contact with students – example: dental hygienist
        - W-9 Vendor Setup form – PERA retiree box on this form
        - Direct Deposit (EFT) form – if applicable
    - For consultant agreements of more than $500 – the agreement must be processed through the Procurement Department
    - If the independent entity is a PERA retiree – the Consultant Agreement MUST be forwarded to the Procurement Department for processing, regardless of the contract amount – this is to protect the District from missing an employer PERA contribution and an IRS violation
- Purchase Orders – the District uses an encumbrance system of accounting.
    - When a Purchase Order (PO) is entered into the District's accounting system, the amount of PO is encumbered, or set aside, until the PO is paid – at the time the encumbrance is reversed, the expenditure is recorded into the accounting system – by doing this the District ensures it does not overspend its appropriated budget
    - After Procurement processes an online purchase requisition – the PeopleSoft procurement module produces a Purchase Order – there are two methods to initiate vendor payments, depending on point of delivery
        - If the goods are delivered to the school, work with Procurement to verify payment to be processed
        - Invoices on a PO need to go to Procurement for their signature and they will forward to Accounts Payable for processing
        - If the goods are delivered to the Warehouse
            - Warehouse will mark the shipment "received" in the Procurement module

- Accounts Payable will pay the invoice when received from the vendor within 30 days from date of invoice – allowing the District to maintain maximum cash in the bank and pay vendors in a timely manner

The Simplified Consultant Agreement for FY26 can be found via the intranet: https://www.d11.org/procurement

The W-9 Vendor Setup and Direct Deposit (EFT) form can be found under accounting via the intranet at: https://d11.sharepoint.com/sites/intranet/Pages/Forms.aspx

PTA / PTO / BOOSTER CLUBS / NON-SPONSORED GROUPS

These organizations should:

- Be separate entities from the school/District and maintain their own cash, accounting, and insurance coverage in their organization's name
- Should not establish or use a District bank account to deposit, hold or expend monies
- Must collect, remit and report sales tax where applicable - may NOT use the District Sales Tax Exemption or its Sales Tax Account to remit payment
- Collect their own funds without the use of District employees

Parent Teacher Association (PTA)

A formal organization affiliated with and governed by state and national PTA organizations

- Formed as not-for-profit organizations under IRS 501(c)3
- Obtain their own federal tax identification number
- Collect, remit and report sales tax using their own state, county, and city sales tax number
- Adopt by laws and elect officers
- Fundraisers conducted by PTA engaging with an external fundraising organization/business that is holding an activity at a District 11 facility
    - Needs to request a Certificate of Insurance or provide PTA's Certificate of insurance to the school, naming District 11 as Additional Insured for the event
    - Needs to inform D11 Engage of the fundraiser and provide a copy of the Certificate of Insurance to be kept on file
    - Example – school carnival held by PTA on District property

Parent Teacher Organization (PTO)

An informal and less structured group than a PTA – is a group of parents and teachers that work together for the benefit of a school and the children being educated there

- May or may not have an IRS 501(c)3 designation as a not-for-profit organization
- Fundraising conducted must be approved by D11 Engage
- Please refer to the Fundraising/Revenue section of the Accounting manual

Booster Clubs

Provides parents and interested community members a means to support extracurricular activities beyond serving as mere spectators

- May or may not have an IRS 501(c)3 designation as a not-for-profit organization
- Any benefits provided by the outside organizations, which can include monetary contributions, facility improvements, equipment, transportation, awards, additional team support, etc. are subject to applicable State/Federal Regulations, including Title IX
    - Title IX – refers to the Title IX of the Education Amendments of 1972
        - Federal law that prohibits sex discrimination in education programs that receive federal financial assistance, which includes athletics programs
        - Since all educational institutions receive or benefit from federal government funds, all educational institutions must comply with Title IX
        - Applies to institutional revenues used for athletics – including from "boosters" or "sponsors" that are designated for specific teams
        - When an institution allows a specific team to have a sponsor and the sponsor specifies that the money be used for a particular purpose or go only to the baseball team – the institution may accept the money with the restriction specified by the sponsor – but in doing so, cannot use the circumstance as justification for discrimination
        - Institutions must find resources from somewhere else to make sure that the women's sports programs have the same benefits as the men's sports programs
        - Benefits do not have to match by sport – men's baseball and women's baseball
            - Because "equal opportunity" under Title IX is determined by looking at the men's program vs. the women's program as a whole
            - Not comparing one sport for men to the same sport for women
            - Overall – considering all men's and women's sports, the school/university is obligated to distribute all its resources (and not the sponsor money is a university resource once the university accepts it) in a non-discriminatory manner
- Fundraisers conducted by Booster Clubs must be approved by D11 Engage – please refer to the Fundraiser/Revenue section of the Accounting Manual

Non-School Sponsored Groups

Non-School Sponsored groups – parent or student groups that are not sponsored by the school or District

- Will not conduct fundraisers in the name of the school and will not use school logo or mascot likeness
- Fundraisers conducted by Non-School Sponsored Groups must be approved by D11 Engage – please refer to the Fundraiser/Revenue section of the Accounting Manual

AUDITS

School and Department Site Visits by the Internal Auditor

- Periodically the internal auditor will visit each school/department
- Staff will be asked questions regarding accounting procedures
- Please see Audit Score Card for list of questions asked
- During the audit, the internal auditor
    - Will review the school's accounting records
    - Making suggestions for improvement
    - Ask if the school staff needs any assistance or extra training
- These visits should be used by staff to obtain one-on-one training – an opportunity to consider best practices
- After the site visit – a report will be issued that addresses concerns and areas of needed improvement – the school/department must respond to the auditor's findings and recommendations

District's Independent Auditors

- Every couple of years they will visit schools on a rotating basis
- These visits are part of the auditors' annual audit of the District
- They express an opinion on the District's Annual Comprehensive Financial Report (ACFR)
- They will issue a management letter - containing audit findings at the schools and departments and recommendations for improvements
- The schools must respond to the auditors' findings and recommendations

Internal Audit Reporting Process

- Report is emailed to principal/department supervisor of the audited school/department and the area superintendent upon completion of the audit – principal/department supervisor and area superintendent will review and respond to the findings and recommendations and will be allowed **30 days** for response
- Once the responses have been received – internal auditor will email the report directly to the appropriate Area Superintendent, the Finance Director, the principal//department supervisor, and the admin asst/business secretary/bookkeeper

- Principal is responsible for notifying the SAC Chair in writing that an internal audit was completed with the overall score and make it available for review upon request
- Area Superintendent is responsible to ensure that follow-up with their school to eliminate internal control weaknesses and reduce the risk of fraud, waste, and abuse – report status of any corrective plan to the Superintendent

Audit Score Card can be found under accounting via the internet at:
https://d11.sharepoint.com/sites/intranet/Pages/Forms.aspx

FINANCIAL RECORD RETENTION

The following is a list of a few accounting records and the length of time they must be retained. Please refer to the District's Records Retention Schedule for further details.

Deposits/Backup:	2 years plus current
Three-part Receipt Books:	2 years plus current
Credit Card Statements/Backup:	2 years plus current
DFG-E Reports/Backup:	3 years plus current
SSA & Budget Reports/Budget Transfers	2 years plus current
Warehouse Deliver Receipts & Charge Reports:	2 years plus current
Production Printing Receipts	2 years plus current
Armored Knight Receipt Books	2 years plus current
Payroll Timesheets/Reports	5 years plus current
Check Requests	From last audit to current
Journal Entries	From last audit to current

Following is the link to all the District's Records Retention Schedules and a retention training video is at the bottom of the page: https://www.d11.org/administration/business-services/records-and-transcripts/retention-schedules-and-training

Employees are reminded that District and school financial and nonfinancial records that are confidential in nature should never be disclosed or discussed with unauthorized individuals or removed from the District or school location.

APPENDIX

STAFF/TEACHER COLLECTON FORM

SCHOOL NAME: _____

Staff/Teacher Name: **Activity:**

Date: **Account #:**

Student Name	Parent Name (if necessary)	Cash Amount Collected	Check Amount Collected	If paid by CHECK please list check #

Collected by:

Date:

Total Cash/Coin $ -

Total Checks $ -

Grand Total $ -

Received by:

Date:

Please Note: a class roster is acceptable but must contain the above information

(Revised 8.1.16)

COLORADO SPRINGS SCHOOL DISTRICT 11

Management Directive from the Deputy Superintendent

Date: August 8, 2025

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 a uniform procedure to help decision-makers determine the prudence of using District funds for certain expenditures, such as donations, flowers, gift cards, 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 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 serves as the regulatory guidance for all above categorized expenditures, regardless of funding source. If 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. Brandan Comfort, Deputy Superintendent

Date: 8/11/25

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 decisionmakers 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 exist 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.

All funds are subject to each individual site/department funds availability.

	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 $75.00 or less per occasion. May be purchased for get well wishes or for staff, or student -limited to $75.00 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 $50.00 or less per event (not student). Example: Spelling Bee $50.00 worth of gift cards can be purchased as one $10 gift card for 1st place and three $5 gift cards for 2nd, 3rd, and 4th place, or five cards at $5 each. No more than $25 spent on the event.
	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 $40.00 or less per person, per recognition. Example: One student is recognized for perfect attendance, getting their essay printed in the newspaper, and an art project that was recognized by the city would get three gifts of $40.00 or less.
	Staff Recognition-District-Wide	Yes	Yes	For example, staff recognigtion and/or appreciation week. Limited to $35.00 or less per person.
	School/Site Wide Recognition	Yes	Yes	Limited to once a month with a maximum amount of $15.00 per person. Examples include popcorn, ice cream social, fresh fruit, etc.
	Staff Retirement Recognition	Yes	Yes	Limited to $40.00 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	Yes	Yes	Tangible items of minimal value ($40.00 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 ($40.00 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

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. 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 the 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.

Allowed expenditure on meals and/or refreshments should be conservative and minimal. The cost per participant should not exceed $15.00 for breakfast or lunch, $20.00 for dinner and $5.00 for refreshments.

All funds are subject to each individual site/department funds availability.

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 $100.00 per employee regardless of fund source. For example, a school with 50 employees shall have a limit of $5,000.00 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

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.

All funds are subject to each individual site/department funds availability.

	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, 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, 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	

See page 5 for footnotes

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 (Fud 23) related to school sponsored pupil interscholastic/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).

[i] 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).

Chart amended updates effective 7/01/2025 per Financial Services

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.

Inventory Tracking Form

School Name:

Date:

Staff in Charge of Sales:

Item Description	Starting Count	Number Sold	Ending Count	Price $	Total
				Total Sales	$

Please complete for items given away

Item Description	Number Given	Describe the reason item(s) was/were given away	Price $	Total
			Total	$

(Revised 8/1/2016)

IMPORTANT DEADLINES

- Signature Authorization Form – August 31 each year
- Sales Tax – 7th of the following month or email stating no sales tax to report
- Payroll –
    - Time entry due by 5th of each month
    - Staff Report – by 15th of each month
    - Negative Leave Report – by 15th of each month
- P-card
    - 5th of each month – reconcile/allocate on UMB Visa Commercial Site
    - 10th of each month – scanned and upload documentation on SharePoint site
    - 15th of each month – Account statements approved on SharePoint site
- Timely Deadlines
    - Employee Reimbursements – within 60 days of purchase
    - Mileage reimbursements – at the very least quarterly

Reminder – if the due date falls on a Saturday or Sunday, then the report is due the Friday **before**

Fundraiser Flowchart

Revised 05/05/2021

Internal Fundraisers

Fees collected that are NOT Board Approved (Reference Policy JQ)

D11 Engage Approval NOT Required

External Fundraisers

Fundraisers for Nonprofit Organizations

Fundraisers conducted by PTO/Booster Clubs

D11 Engage Approval Required

Approved via Fundraising Privileges Memorandum (FPM)

Not Approved

Turn in additional paperwork or find a new fundraiser

Fundraising Vendor may visit school upon principal's request

School obtains a copy of the FPM from vendor when onsite

Start Revenues Generated by School or Student Activities Reconciliation Form (DFG-E)

Must obtain pre-approval signature and date from the principal prior to collecting funds

Must notify Admin. Asst. / Business Sec. once pre-approved (to discuss how process will work at individual school)

All funds should be **collected** on a teacher collection form, **turned in** to the front office daily, and **recorded** on form DFG-E

All related expenses should be recorded on form DFG-E

At close of the fundraiser:

- ✓ Complete reconciliation on form DFG-E net revenues/deficit
- ✓ Copies of Collection Forms
- ✓ Copies of invoices
- ✓ Attach SSA history report
- ✓ Obtain both the activity facilitator's & principal's signature/date at bottom of form DFG-E

All fundraiser reconciliation forms DFG-E and backup documentation must be kept by the school for three years plus the current school year

Fundraisers conducted by PTA

Activity NOT on D11 property with Vendor, no further fundraising documentation is needed.

Contact the Risk Related Services Department to ensure no additional documentation is required for liability purposes.

Activity on D11 property with Vendor

Certificate of Insurance from Vendor or PTA must be provided to Volunteer Services

The District requires $1,000,000 general liability ($2M if they have direct contact with students) and naming Colorado Springs School District 11 as Additional Insured.

Additional Information to keep in mind:

- ✓ Any contracts involved may **only** be signed by the principal
- ✓ If selling items there could be sales tax requirements (please discuss with Admin. Asst. / Business Sec.)
- ✓ If selling items tracking of inventory could be required (i.e., t-shirts, candy bars, lanyards, etc.)
- ✓ Multi-month fundraisers should be reconciled monthly and have a current SSA history report attached. All fundraisers should be closed out at the end of a school year and re-started at the beginning of the new school year.

Colorado Springs School District 11
Revenues Generated from School or District Activities and Fundraisers Reconciliation Form

School Name_____ Activity Facilitator_____

Name of Organization/Activity_____ Opening Date_____ Closing Date_____

Purpose of Activity Funds_____

Purpose of Residual Activity Funds (if any)_____

Is a contract required? ☐ Yes ☐ No (Any contracts involved may **only** be signed by the Principal, please attach copy of contract)

Will this activity include inventory? ☐ Yes ☐ No (If yes, please use the inventory tracking form)

Should sales tax be collected? ☐ Yes ☐ No (When selling items, sales tax could be required, contact Admin. Asst. / Business Sec. for details)

Pre-approval required by obtaining Principal's signature/date before collecting funds_____ Date_____

Admin. Asst. / Business Sec. has been notified ☐ Completed

Is the fundraiser/activity approved by Volunteer Services? ☐ Yes ☐ No ☐ Internal (Attach Fundraising Privileges Memorandum)

Reconciliation for the Activity: SSA Program # being used_____ (Please attach additional sheets if needed for reconciliation)

Revenues (All proceeds must be deposited daily to the SSA bank account)

Date	Description	Amount	Date	Description	Amount
_____	_____	$_____	_____	_____	$_____
_____	_____	$_____	_____	_____	$_____
_____	_____	$_____	_____	_____	$_____
_____	_____	$_____	_____	_____	$_____
_____	_____	$_____	_____	_____	$_____
_____	_____	$_____	_____	_____	$_____
_____	_____	$_____	_____	_____	$_____

Total Revenues $_____

Expenditures

Date	Description	Amount	Date	Description	Amount
_____	_____	$_____	_____	_____	$_____
_____	_____	$_____	_____	_____	$_____

Total Expenditures $_____

Is the SSA history report attached for above program #? ☐ Completed

Net Revenue/Deficit from the Activity $_____
(Revenues minus Expenditures)

For Office Use Only
Upon completion and reconciliation of the activity, obtain below signatures acknowledging the Net Revenue/Deficit

Activity Facilitator signature_____ Date_____

Principal / Business Manager signature_____ Date_____

The School is required to keep the DFG-E forms and backup documentation onsite for 3 years plus the current school year.

Guide and Definitions for Visitors and Fundraisers

POTENTIAL VISITORS could include:

- **Volunteers**: individuals, businesses and community organizations that provide time, talent and/or resources to schools or the district.
  WHO do I contact for information? – Volunteer Services & Community Partnerships – Janit Pollard 520-2202 or Janit.Pollard@d11.org
  - Must complete a Volunteer Registration form
  - Must check in at school office
  - Must log hours
  - Must submit to a preliminary background check or extensive background check if accompanying students on an overnight field trip or working with students unsupervised by a District 11 employee

- **Classroom Enrichment Speakers/Presenters (two types)**: individuals who provide topical information to students in a classroom or host a field trip or career exploration shadow.
  - **Paid Speakers:** require the completion of a Consulting Agreement with a Certificate of Insurance and W-9 form attached.
    WHO do I contact for information? – Procurement & Contracting – 520-2068
  - **Volunteer Speakers:** registered with Volunteer Services – do not complete the general Volunteer Registration form
    - Teachers should schedule through Joan Sousa, Volunteer Services & Community Partnership
      - Teachers scheduling the speaker themselves need to provide Joan with date, time, speaker's contact information – name, organization/business (if applicable), email, telephone, mailing address, grade, number of students, and topic. Also a description of any risk related concerns; example use of or presentation of animals.
    - Joan creates a confirmation email that is copied to teacher, volunteer speaker, and administrative assistant.

  WHO do I contact for information? – Volunteer Services & Community Partnerships – Joan Sousa 520-2302 or Joan.Sousa@d11.org

- **Vendors (two types):**
  - **Vendors**: individuals who provide services should sign in as VISITORS so there is a record of their visit. (Examples include but are not limited to, individuals replenishing vending machines, delivering items/food, etc.)
    WHO do I contact for information? – Procurement & Contracting – 520-2068

  - **Fundraising Vendors:** individuals representing businesses/organizations wishing to promote their products or programs to administrators/staff must check in with Volunteer Services & Community Partnerships. Their approval to contact schools is a Fundraising Privileges Memorandum (formally known as the Visiting Privileges Letter) issued by CSSD11 Volunteer Services. The vendor is responsible for providing a copy to the school and a copy is also available online at District 11 Volunteer Services website. These vendors are invited in at the principal's discretion. These individuals should sign in as VISITORS so there is a record of their visit.
    WHO do I contact for information? – Volunteer Services & Community Partnerships – LouAnn Dekleva, 520-2203

- **Fundraisers:**

  WHO do I contact for information? – Volunteer Services & Community Partnerships – LouAnn Dekleva, 520-2203 or LouAnn.Dekleva@d11.org

  - **External fundraiser**: involves a fundraising organization/business to benefit the District 11 group/school and the fundraising organization/business. Approval required through Volunteer Services & Community Partnerships. Fundraising Privileges Memorandum (formally known as the Visiting Privileges Letter) documents this approval. Fundraisers conducted by PTO/Booster Clubs: must go through the normal external fundraiser procedures.
    - **Fundraisers conducted by PTA:** engaging with an external fundraiser/vendor that is holding an activity at a District 11 facility needs to request a Certificate of Insurance or provide PTA's Certificate of Insurance to the school naming District 11 as Additional Insured for that event. PTA also needs to inform Volunteer Services and Community Partnerships of the fundraiser and provide a copy of the Certificate of Insurance to be kept on file. (i.e. school carnival held by PTA on District property requires a Certificate of Insurance from PTA)
  - **Resell fundraiser:** to sell items that a school purchases for profit. Sales tax must be collected, reported and remitted when applicable.
    - **Internal resell fundraiser:** companies do not visit the school to actively promote or sell their product. Examples are pencils, t-shirts, lollipops, plants etc. No approval is required by Volunteer Services and Community Partnerships.
    - **External resell fundraiser:** companies actively promote or sell their product and will need to be approved with a Fundraising Privileges Memorandum (formally known as the Visiting Privileges Letter) by Volunteer Services and Community Partnerships. Examples are chocolate bars, butter braids, jack links, student art, water bottles, thermos cups, etc.

ADDITIONAL FUNDRAISING INFORMATION

WHO do I contact for information? – Volunteer Services & Community Partnerships – LouAnn Dekleva, 520-2203 or LouAnn.Dekleva@d11.org

- **Internal fundraiser:** conducted by a school club/organization/sport to raise funds for a specific project/program. These fundraisers do not involve an outside vendor. No approval from Volunteer Services & Community Partnerships is required. (Examples: hat day, PJ day, drama club, etc.) If one of your school "clubs or fees" is not listed as a board approved fee, it needs to be treated as an internal fundraiser. The board approved fees can be found in policies JQ-E-1 through JQ-E-4.
  - **Fundraisers for Nonprofit Organizations:** solicitations for funds to benefit a nonprofit organization shall require prior approval through Volunteer Services & Community Partnerships.
    The nonprofit organization must provide:
    - IRS documentation of their 501(c)3 status
    - Description of the organization mission, vision and services
  - **Online Fundraiser**: My School Bucks is currently the **only** approved online fundraising company

    WHO do I contact for information? My School Bucks questions: Fiscal Services – 719-520-2046
    Other questions: Volunteer Services & Community Partnerships – LouAnn Dekleva, 520- 2203 or LouAnn.Dekleva@d11.org
  - Current online fundraisers not approved include but are not limited to:
    - Gofundme.com
    - Fundforteachers.org
    - Payforit.net
    - Yankeecandles.com
    - Schoolstore.com
    - Mylocker.net
    - escrip.com
    - Paypal.com

Other Terms & Definitions

Board Approved Fees: are student fee schedules to include not only those fees that are collected for the benefit of the District's general fund, but also fees that are charged and collected for the benefit of schools' individual activity accounts. (Please refer to policies JQ, JQ-E-1, JQ-E-2, JQ-E-3, JQ-E-4)

Consultant Agreement: is a contract between the District and an independent entity to provide professional services to the District, which a District Employee cannot provide, and for which the District will provide monetary payment.

WHO do I contact for information? – Procurement & Contracting – 719-520-2068

- Principals have authority to contract up to $500
- Contracts above $500 must be sent to Procurement & Contracting
- Must be accompanied by a Certificate of Insurance (as defined) and a W-9 form (as defined)

Certificate of Insurance: documents the community organization's insured coverage. The District requires $1,000,000 general liability ($2M if they have direct contact with students) and naming Colorado Springs School District 11 as Additional Insured.

WHO do I contact for information? – Risk Related Services – Rick Stull, 520-2164 or Rick.Stull@d11.org
Volunteer Services & Community Partnerships – LouAnn Dekleva, 520-2203 or LouAnn.Dekleva@d11.org

W-9 form: an IRS form is used by companies and individuals which certifies the taxpayer identification number (TIN) and used for purposes of tax reporting. The District must have a verified W9 on file before paying a vendor. Due to Colorado PERA information requirements, the District prefers vendors to use the District's substitute W9 which is located on the Intranet under Forms, Accounting: http://intranet.d11.org/Pages/Forms.aspx
We are often asked to provide the District's W9 when being paid and this can be provided by contacting Fiscal Services.

WHO do I contact for information? – Fiscal Services – 719-520-2046

Sales Tax: when departments and schools sell items (like a store) to students, teachers, or the general public, appropriate county and city sales taxes must be collected, reported and remitted. The current combined sales tax rate to be collected is 4.35%. Please contact your Admin. Asst. / Business Sec. for additional information if selling items.

WHO do I contact for information? – Fiscal Services – 719-520-2046

Cash Box Report

Cash Box Event:_____ Event Date:_____

Staffed By: _____

Starting Cash

Den	x	Qty	=	Amount
$20	x		=	
$10	x		=	
$ 5	x		=	
$1	x		=	
25¢	x		=	
10¢	x		=	
5¢	x		=	
1¢	x		=	
		Total		$

Ending Funds (Cash & Checks)

Den	x	Qty	=	Amount
$20	x		=	
$10	x		=	
$ 5	x		=	
$1	x		=	
25¢	x		=	
10¢	x		=	
5¢	x		=	
1¢	x		=	
	x		=	
	x		=	
Checks	x		=	
		Sub-Total:		$
		Less Starting Cash:		$
		Total:		$

If Needed:

Beginning Ticket #_____Ending #_____Tickets Sold_____ x $_____=_____
(Adult)

Beginning Ticket #_____Ending #_____Tickets Sold_____ x $_____=_____
(Student)

Total ticket sales: $_____

Verification of Startup Cash/Tickets:

_____
(Signature of staff providing cash box)

_____
(Signature of staff receiving cash box)

Verification of Ending Cash/Tickets:

_____
(Signature of staff returning cash box)

_____
(Signature of staff receiving cash box)

Revised 8/1/2016