



Merit Preparatory Academy

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Staffing, committees & responsibilities

The school shall have the following:

Positions:

A board of trustees, in which they may have a treasurer as one of the trustee positions.

Business Manager (Red Apple representative)

Director or Principal (Head Administrator)

Office Staff (school personnel)

Payroll Clerk and an Accounting Clerk (Red Apple employees)

Committees:

Finance committee – this is a board committee made up of the head administrator, business manager and interested/key board members (often the treasurer and possibly the board president or chair). Purpose of the committee is to review the budget and forecast vs actual expenses on a monthly basis and discuss the business of the school. The board members on the committee should feel comfortable making recommendations and approving revised budgets from the detail and discussion in the committee meetings.

Audit committee – The audit committee should not have anyone on the committee that would be a part of the annual financial audit, i.e. the head administrator and business manager. Typically, the committee would be made up of 2 or 3 board members (but can include non-board members). The purpose of the audit committee is to select the annual audit firm, review the audit and be aware of the fiscal health and investment and obligations of the school (some of this crosses over with the finance committee. The Audit committee should be big picture and general, where the finance committee covers each decision and allocation as well as big picture).

Other Ad-Hoc committees as needed (Hiring committee, benefits committee, compensation committee, etc.)

Responsibilities:

Office staff – to fill out requisition forms, make approved purchases, record all donations & fees, take deposits to the bank, submit all documentation to Business Office. Designee is second approver of bills in bill.com to assist with accuracy in amount, account, grant tracking.

Payroll Clerk – process all pay checks, payroll taxes, quarterly and annual filings (including W2s, W4s, W3s, etc), assist with new hire benefit enrollment and all deductions and additions to pay checks. Reconcile benefit bills periodically. Scan in all documentation.

Accounting Clerk – process all bills and non-payroll related payments, record all deposits, reconcile all accounts (including P-card/Visa/Debit charges) each month. Sync bill.com with accounting system each week.

Business Manager – Oversee all business operations, first approver of all bills in bill.com, checks for correct amount, account, grant tracking and approval by the head administrator. Create, update and maintain budget and forecast. May create agenda for finance committee meeting. Attend board meetings and present financial/budget reports. Advise school in business matters.

Head Administrator – Approve all ‘requested purchases’ and new contracts and agreements. This is done with the paper requisition form before bill.com. Optional 3rd approver in bill.com. Reviews and approves all payrolls. Reviews all purchases. Makes final recommendations to the board of trustees for budget category amounts and total budget. Is responsible with the help of the business manager to stay within the board approved major categories of the budget (100s, 200s, through 800s).

Capitalization Threshold

All items purchased for a \$1,000 or more that have a useful life more than one year will be capitalized and depreciated on the school’s full accrual annual financial statements.

Approval Levels

Head Administrator – will approve all purchases \$4,999 and below.

Finance committee – will approve purchases \$5,000 to \$14,999.

Full board – will approve purchases \$15,000 and above.

Full board – will approve all annual and multi-year service contracts and agreements.

Fiscal Controls Policy

The business manager will be responsible for reviewing and ensuring submission of all financial reports to the USBE, state auditor’s office, and any other required entities. These reports include but are not limited to:

1. Transparency website filings:
 - a. Quarterly revenue and expenditure detail
 - b. Annual payroll and benefit report
 - c. Annual construction and acquisition reporting
2. UPEFS filings:
 - a. Final annual budget
 - b. Initial annual budget
 - c. AFR & APR actuals annual reports
 - d. Indirect cost filing
 - e. Deferred revenue filing
3. Utah Money Management Council report
4. Annual budget to the state auditor’s office
5. Annual audit to the state auditor’s office

6. 990 IRS information return & extension if needed
7. Utah.Grants budgets, reimbursements & documentation
8. Sales tax reimbursements (monthly)
9. SAMS and DUNS number and CAGE registration and annual re-registration
10. Financial pieces of CRDC federal education mandatory survey
11. Grant mandatory surveys
12. Final expenditures to the School Land Trust website
13. EMMA and other monthly, quarterly and annual filings (if/when the school has a revenue bond for their facility)
 - a. Possible quarterly filings for facility lease

Cash Receipts Policy

PURPOSE

To establish the School's policy for the handling of all cash receipts, to include currency, coin, checks, ACH transactions, and credit card transactions.

SCOPE

This policy applies to all the School administration, licensed educators, staff, students, organizations, and individuals that handle cash receipts or accept payment in any form on behalf of the School. The scope includes all activities at the School and in all locations where the School activities and public funds are collected.

SEGREGATION OF DUTIES

Wherever possible, duties such as collecting funds, maintaining documentation, preparing deposits and reconciling records should be segregated among different individuals. When segregation of duties is not possible due to the small size and limited staffing of the School, compensating controls such as management supervision and review of cash receipting records by independent parties should be implemented.

DEFINITION

"Public funds" are defined as money, funds, and accounts, regardless of the source from which the funds are derived, that are owned, held, or administered by the state or any of its political subdivisions, including charter schools or other public bodies [Utah Code 51-7-3(26)].

POLICY FOR CASH RECEIPTS

1. The school will comply with all applicable state and federal laws.
2. All receipting of funds at the School shall be done at the front office. No receipting is to be done in other locations, such as the classroom. Employees shall instruct payers to take all cash, checks, and credit card transactions to the front office for receipt. When a school event requires the collection of funds off site or the office is closed, the same policies and procedures will be followed at the event.
3. School employees will not open bank accounts, outside of the control of the School, for the receipting or expending of public funds associated with school-sponsored activities. The Head Administrator must approve all checking and savings accounts used at the School.
4. All funds shall be kept in a secure location controlled by the front office staff until they can be deposited in the School's approved fiduciary institution. Funds should be deposited daily or at least within three days after receipt, in compliance with Utah Code 51-4-2(2) (a). Non front office employees should never hold funds in any location for any reason.
5. If the front office staff has left for the day or funds are receipted on the weekends, administrators should be available to lock cash receipts or cash boxes in the School's office until the next business day. Cash receipts should not be taken home by employees or volunteers.
6. All checks should be made payable to the School. Checks should not be made payable to an employee, a specific department, or a program.

7. Appropriate internal controls and segregation of duties should be implemented for all cash activity. Cash should always be verified. Where verification is difficult, cash should be counted by two individuals.
8. All funds (cash, checks, credit card payments, etc.) received must be receipted and recorded in The School's accounting records. All transactions are recorded in the accounting records by the accounting clerk who is not allowed to receive deposits.
9. Documents should be available, and should demonstrate that proper cash controls are in place (signatures for approval, tally sheets, reconciliations, copies of all checks, carbon or other method of receipt book with one copy going to the payee and one copy retained by the school, etc.).
10. Under no circumstances are disbursements to be made directly from cash receipts (i.e., for purchases, reimbursements, refunds, or to cash personal checks).
11. All payments of fees shall correspond with the approved fee schedule, as required by Board Administrative Rule 277-407.
12. Periodic and unscheduled audits or reviews should be performed for all cash activity.
13. All activities involving cash must be supervised by a School employee or authorized volunteer to ensure adequate controls are in place. Training should be given to those involved in handling cash.

PETTY CASH/CHANGE FUNDS POLICY

1. Petty cash and change funds must be authorized by the School's front office.
2. All petty cash and change funds will be reflected on the School's accounting records and reconciled periodically.
3. These funds should not exceed the amount designated by the School's finance committee.
4. All petty cash funds and change funds should be kept locked, in a secure location.
5. Checks may not be made payable to "cash" or "bearer" and cashed by the School or school employees to create change funds or petty cash funds outside of the approved petty cash and change fund accounts.
6. Reimbursements to petty cash accounts will be made only when supported by receipts and approved by the head administrator.
7. Expenditures should not be paid out of change funds. Change funds will be included in all tally forms or on deposit count sheets, and accounted for with each use.
8. Funds are subject to unannounced counts by the School personnel at any time.

Cash Disbursements Policy

PURPOSE

The purpose of this policy is to establish policy and procedure governing the initiation, authorization, and review of all expenditures of the school.

SCOPE

These policies, guidelines, and procedures are applicable without exception to all funds owned or administered by the School. All expenditures of the School are to be consistent with applicable state and federal laws and regulations; any restrictions, rules, or regulations placed on the use of the funds by donors and granting agencies; and prudent management practices. In addition, all expenditures must be reasonable and necessary for carrying out the programs and activities of the School, and are to be documented in a way which clearly substantiates such reasonableness and necessity. This policy applies to all School administration, licensed educators, staff, students, organizations, and individuals that initiate, authorize, or process cash disbursements on behalf of the school. The scope includes all activities at the school and in all locations where School activities and public funds are expended. It is expected that in all dealings, School employees will act in an ethical manner that is consistent with the school's code of ethics, the Utah Educators' Standards, the Public Officers' and Employees' Ethics Act, and State procurement law in as much as these apply and are binding on charter schools.

SEGREGATION OF DUTIES

Wherever possible, duties such as custody of purchase cards and blank checks, initiating expenditures, approving expenditures, maintaining documentation, issuing checks and reconciling records should be segregated among different individuals. When segregation of duties is not possible due to the small size and limited staffing of School, compensating controls such as management supervision and review of cash disbursement records by independent parties should be implemented.

DEFINITIONS

1. "Public funds" are defined as money, funds, and accounts, regardless of the source from which the funds are derived, that are owned, held, or administered by the state or any of its political subdivisions, including LEAs or other public bodies [Utah Code 51-7-3(26)].
2. "Small purchase" is the procurement of goods or services for which the total cost is less than \$50,000.

GENERAL POLICIES

1. All checks or check stock, credit/purchase cards, access to bank accounts and statements, etc. shall be secured and controlled by accounting and administrative personnel.

2. Expenditure transactions must be approved by the head administrator and a board member if over a set threshold. This threshold will be set by the finance committee and communicated to the board of directors. All expenditures of any kind will be reviewed by the head administrator, these include but are not limited to:
 - a. Checks
 - b. Credit/Debit card purchases (including the state P-card 'purchasing card')
 - c. Transfers
 - d. Payroll documentation
 - e. Journal entries
3. All expenditures made using cash, checks, credit/purchase cards, electronic fund transfers, etc. shall be recorded in the School's accounting records.
4. Checks should be made payable to specified payees and never to "cash" or "bearer."
5. All disbursement activity shall be substantiated by supporting documents. Documents should be available, and should demonstrate that proper disbursement controls are in place (signatures for approval, purchase orders, receipts, invoices, bids or quotes, reimbursement forms, travel forms, journal entries, reconciliations, etc.).
 - a. Quotes shall contain the following information:
 - (1) Date received or dates that the quoted price is valid, delivery date
 - (2) Company name, address
 - (3) Each item, description or specifications, unit, total price, and quantity listed
 - (4) Shipping and freight charges
 - b. Quotes may be obtained and documented by printing pages from a website; however, all of the quote elements must be documented. Better prices are usually obtained by contacting vendors directly. Telephone quotes must be documented and include all quote elements.
6. Bank and Bond statements shall be reviewed and signed by the board treasurer. All accounts will be reconciled in a timely manner.
7. Expenditures will follow the guidelines outlined in the State Procurement Code (Utah Code 63G-6a) and federal purchasing laws, as they apply and are binding on charter schools.
8. Contracts must follow the guidelines outlined in the State Procurement Code, specifically regarding the length of multi-year contracts [Utah Code 63G-6a-1204(7)], as applicable to charter schools.
9. Construction and improvements must comply with the provisions of the State Procurement Code (Utah Code 63G-6a), the Utah State Board of Administrative Rules, and Title IX, as applicable to charter schools.
10. Purchases of goods or services with School funds for personal use or personal gain are strictly prohibited; see the Utah Public Officers' and Employees' Ethics Act (Utah Code 67-16).

11. Multi-year contracts must comply with Utah Code 63G-6a-1204, as applicable to charter schools.
12. Construction and improvements must comply with the provisions in Utah Code 63G-6a.

LEA PROCUREMENT THRESHOLDS

School's procurement policy shall be followed for all qualifying purchases of goods or services. The procurement policy consists of the following:

1. Small Purchases
 - a. The "individual procurement threshold" for School is \$1,000. This is the maximum amount that School can expend to obtain a single item/service from one vendor at one time without requiring competitive purchasing (Utah Code 63G-6a-408).
 - b. The "single procurement aggregate threshold" for School is \$5,000. This is the maximum amount that School can expend to obtain multiple procurement items/services from one vendor at one time. This includes any combination of individual procurement items costing less than \$1,001 purchased from one vendor at one time, not to exceed in total \$5,000 (Utah Code 63G-6a-408).
 - c. The "annual cumulative threshold" for School is \$50,000. This is the maximum total annual amount that School can expend to obtain procurement item(s) from the same vendor during the fiscal year (July 1—June 30). If a purchase exceeds \$50,000, it is not considered a small purchase and shall be processed through a bidding process or a request for proposal (RFP) process (Utah Code 63G-6a-408 and R33-3).
 - d. Professional services, such as architectural, engineering, accounting, legal, or consulting services less than \$100,001 shall be acquired using a competitive bidding or RFP process, or by selecting a provider from an approved potential vendor list created using an invitation for bids or an RFP under provisions in Utah Code 63G-6a-403 and 404.
2. Reoccurring Purchase Over Annual Cumulative Threshold
 - a. If purchases from the same vendor are ongoing, continuous, and regularly scheduled, and exceed the annual cumulative threshold of \$50,000 during the fiscal year, a contract shall be utilized if feasible [Utah Code 63G-6a-408(6)].
3. Artificially Dividing a Purchase
 - a. Utah Code 63G-6a-408 makes it unlawful to intentionally divide a procurement purchase into one or more smaller purchases to divide an invoice or purchase order into two or more invoices or purchase orders, or to make smaller purchases over a period of time.
 - (1) This means that intentionally splitting a purchase of similar items that would typically be purchased at the same time from the same vendor to avoid requiring competitive quotes is unlawful (e.g., uniforms, club or athletic

equipment, textbook orders, etc.). This includes dividing the purchases or invoices over a period of time, or making separate purchases over a period of time. Purchase splitting often occurs when making purchases on a purchase card. Employees should not split invoices to stay under daily purchase limits on purchase cards or the established purchasing thresholds.

- (2) It may be determined after an order is placed or received that a large enough quantity was not ordered or the correct sizes were not obtained, and that additional items must be ordered. If this occurs, the employee initiating the purchase must include a written explanation of the purpose of the purchase and justification as to why it is not considered splitting a purchase. This should be retained with the vendor invoice.
- (3) Penalties for violating this statute are outlined in Utah Code 63G-6a-2305 and 2306. Penalties range from a class B misdemeanor to a second degree felony, depending on the total value of the divided procurements.

4. Hospitality Gifts, Gratuities, Kickbacks, or Position and Influence

- a. **“Contract administrator”** means a person who administers a current contract, on behalf of School, including making payments relating to the contract, ensuring compliance with the contract, auditing a contractor in relation to the contract, or enforcing the contract (Utah Code 63G-6a-2304.5).
- b. **“Interested person”** is a person interested in any way in the sale of a procurement item or insurance to School (Utah Code 63G-6a-2304.5).
- c. **“Procurement participant”** means a person involved in:
 - (1) Administering, conducting, or making decisions regarding a standard procurement process.
 - (2) Making a recommendation regarding award of a contract or regarding a decision to obtain a procurement item for a particular person.
 - (3) Evaluating a quote, bid, or response.
 - (4) Awarding a contract or otherwise making a decision to obtain a procurement item from a particular person (Utah Code 63G-6a-2304.5).

d. Hospitality Gift

“Hospitality gift” means a promotional or hospitality item, including, a pen, pencil, stationery, toy, pin, trinket, snack, nonalcoholic beverage, or appetizer. This does not include money, a meal, a ticket, admittance to an event, entertainment for which a charge is normally made, travel, or lodging (Utah Code 63G-6a-2304.5).

- (1) Utah Code 63G-6a-2304.5 states that the total value of all hospitality gifts given, offered, or promised to, or received or accepted by the “procurement participant” or “contract administrator” in relation to a particular procurement or contract must be less than \$10; the total value of all hospitality gifts given, offered or promised to, or received or accepted by, the

“procurement participant” or “contract administrator” from any one person, vendor, bidder, responder, or contractor in a fiscal year must be less than \$50.

- (2) Any hospitality gift exceeding the \$10 and \$50 threshold is considered a gratuity, and the provisions below apply.

e. Gratuities

“Gratuity” means anything of value, including money, a loan at an interest rate below the market value or with terms that are more advantageous to the person receiving the loan than terms offered generally on the market, an award, employment, admission to an event, a meal, lodging, travel, or entertainment for which a charge is normally made (Utah Code 63G-6a-2304.5).

- (1) Utah Code 63G-6a-2304.5 makes it unlawful:
 - (a) For an “interested person” to give, offer, or promise to give a gratuity to a “procurement participant” or an individual the person knows is a family member of the procurement participant.
 - (b) For a “procurement participant” to ask, receive, offer to receive, accept, or ask for a promise to receive a gratuity from an “interested person.”
 - (c) For a contractor to give a gratuity to a “contract administrator” of the contractor’s contract or an individual the contractor knows is a family member of a “contract administrator” of the contractor’s contract.
 - (d) For a “contract administrator” of a contract to ask, receive, offer to receive, accept, or ask for a promise to receive, for the “contract administrator” or a family member of a “contract administrator,” a gratuity from a contractor for that contract.
- (2) Penalties for violating this statute are established in Utah Code 63G-6a-2304.5 and 2306. School will adhere to these penalties and report violations to the attorney general’s office as required by statute.
 - (a) Interested person and contractors: penalties range from a class B misdemeanor to a second degree felony.
 - (b) Procurement participant and contract administrator: penalties range from a class B misdemeanor to a second degree felony and make employees subject to disciplinary action up to and including dismissal from employment.

f. Kickback

“Kickback” means a gratuity given in exchange for favorable treatment in a pending procurement or the administration of a contract (Utah Code 63G-6a-2304.5).

- (1) Utah Code 63G-6a-2304.5 makes it unlawful:

- (a) For a person to give, offer, or promise to give a “kickback” to a “procurement participant” or to another person for the benefit of a “procurement participant.”
 - (b) For a “procurement participant” to ask, receive, offer to receive, accept or ask for a promise to receive a kickback for the “procurement participant” or for another person.
 - (c) For a person to give a kickback to a “contract administrator,” or to another person for the benefit of a “contract administrator.”
 - (d) For a “contract administrator” to ask, receive, offer to receive, accept, or ask for a promise to receive a kickback for the “contract administrator” or for another person.
- (2) Penalties for violating this statute are established in Utah Code 63G-6a-2304.5 and 2306. School will adhere to these penalties and report violations to the attorney general’s office, as required by statute.
- (a) Person and contractors: penalties range from a class B misdemeanor to a second degree felony.
 - (b) Procurement participant and contract administrator: penalties range from a class B misdemeanor to a second degree felony and individuals are subject to disciplinary action up to and including dismissal from employment.

g. Position or Influence

Utah Code 63G-6a-2304.5 makes it unlawful for a “procurement participant” to use the “procurement participant’s” position or influence to obtain a personal benefit for the “procurement participant,” or for a family member of the “procurement participant,” from an “interested person.”

- (1) Penalties for violating this statute are established in Utah Code 63G-6a-2304.5 and 2306. SCHOOL will adhere to these penalties and report violations to the attorney general’s office, as required by statute.
- (a) Interested person: penalties range from a class B misdemeanor to a second degree felony.
 - (b) Procurement participant: penalties range from a class B misdemeanor to a second degree felony and individuals are subject to disciplinary action up to and including dismissal from employment.

Donations, Gifts & Sponsorships Policy

PURPOSE

The purpose of this policy is to establish School policy and procedure governing the acceptance, valuation, and recognition of all types of donations, gifts, and sponsorships for School. This policy is intended to create practices that adequately safeguard public funds, provide for accountability, and ensure compliance with all state and federal laws.

School encourages and supports community and business partnerships that enhance and supplement the public education system. School is committed to work effectively with donors and sponsors to provide donation receipts, as required by law, and to facilitate the donor's charitable intent to the extent that the intent of the donation is in harmony with School goals and the law, and is appropriately approved.

School is ultimately responsible for the accounting, custody, expenditure, and allocation of all monies, including those that are obtained through donations, gifts, and sponsorships. School is accountable for and must comply with all federal and state laws and rules, regardless of the source of funds.

The board also desires to protect students, parents, teachers, and school administrators from over-commercialization and restrictions or requirements that are coercive, distracting, or disruptive to the education processes, threatening to the health and welfare of students, or lacking in educational merit. School reserves the right to decline, restrict, or redirect donations, gifts, and sponsorships.

SCOPE

This policy applies to all School administrators, licensed educators, staff members, students, organizations, volunteers, and individuals who receive, authorize, accept, value, or record donations, gifts, or sponsorships for School. It is expected that in all dealings, School and school employees will act ethically, consistent with School's ethics training, the Utah Educators' Standards (R277-515), the Public Officers' and Employees' Ethics Act (Utah Code 67-16), and State procurement law (Utah Code 63G-6a), in any ways that these are applicable and binding to charter schools.

GENERAL POLICY STATEMENTS

1. "Public funds" are defined as money, funds, and accounts, regardless of the source from which the funds are derived, that are owned, held, or administered by the state or any of its political subdivisions, including charter schools [Utah Code 51-7-3(26)]. All monies received through donations, gifts, or sponsorships are considered public funds.
2. All funds, property, or goods donated become public funds and the property of School, and should be used for the purpose for which they were donated and in accordance with State and School policies.
3. School will comply with all applicable state and federal laws; the State procurement code (Utah Code 63G-6a); State Board of Education rules, including construction and improvements; IRS Publication 526 "Charitable Contributions"; and other applicable IRS regulations, of which apply and are binding on charter schools.
4. The collection of funds or assets associated with donations, gifts, or sponsorships will comply with School cash receipting policies. The expenditure of any public funds associated with donations, gifts, or sponsorships will comply with School cash disbursement policies.
5. Donations, whether in-kind, cash, or otherwise, shall be complete transfers of ownership, rights, privileges, and/or title in or to the donated goods or services and become exclusive property of School upon delivery.
6. School employees must comply with School procurement policies and procedures, including complying with obtaining competitive quotes; bid splitting; and not accepting gifts, gratuities, or kickbacks from vendors or other interested parties.
7. Donations and gifts shall be accounted for at an individual contribution level.
8. Donations, gifts, and sponsorships shall be directed to School. Donations, gifts, and sponsorships shall not be directed at specific School employees, individual students, vendors, or brand name goods or services.
9. Donated funds shall not compensate public employees, directly or indirectly.
10. If donations or gifts are offered in exchange for advertising or other services, an objective valuation will be performed and a charitable receipt will be issued by the Business Manager.
11. Donations or gifts shall not be accepted that advertise or depict products that are prohibited by law for sale or use by minors, such as alcohol, tobacco, or other substances that are known to endanger the health and well-being of students.
12. Donations, gifts, and sponsorships given by vendors to specific programs (e.g., drama, sports teams) or School employees shall be evaluated for compliance with Utah Code 63G-6a-2304.5, "Gratuities, Kickbacks, Unlawful use of position or

influence.” As required by state law, donations will only be accepted where there is no expectation or promise, expressed or implied, of remuneration or any undue influence or special consideration. School employees are not permitted to accept personal payment or gratuities in any form from a vendor or potential vendor as a precondition for purchase of any product or service.

13. Donations and gifts over \$250 will be provided with an acknowledgment of the contribution from School for IRS purposes. The acknowledgment will be in the form of a receipt.

Fundraising Policy

PURPOSE

The purpose of this policy is to establish School policy governing the initiation, authorization, and review of all fundraising activities of School. This policy is intended to create practices that adequately safeguard public funds, provide for accountability, and ensure compliance with state and federal laws.

School encourages community and business partnerships that enhance and supplement the public education system. School also desires to protect students, parents, teachers, and school administrators from over-commercialization and fundraising efforts that are coercive and disruptive to the education processes, threatening to the health and welfare of students, or lacking in educational merit.

SCOPE

This policy applies to all School administrators, licensed educators, staff members, students, organizations, volunteers and individuals who initiate, authorize, or participate in fundraising events or activities for school-sponsored events.

It is expected that in all dealings, School and school employees will act ethically and consistent with the School's ethics training, the Utah Educators Standards, the Public Officers' and Employees' Ethics Act, and State procurement law, as is applicable and required for charter schools.

POLICY STATEMENTS FOR FUNDRAISING ACTIVITIES

1. "Public funds" are money, funds, and accounts, regardless of the source from which the funds are derived, that are owned, held, or administered by the state or any of its political subdivisions, including School (Utah Code 51-7-3[26]).
2. Fundraising is permitted within School to allow School to raise additional funds to supplement school-sponsored academic and co-curricular programs.
3. "School-sponsored" means activities, fundraising events, clubs, camps, clinics, programs, sports, etc., or events, or activities that are authorized by School that support School or authorized curricular school clubs, activities, sports, classes or programs that also satisfy one or more of the following criteria. The activity:
 - a. Is managed or supervised by a/an school employee.
 - b. Uses School's facilities, equipment, or other school resources.
 - c. Is supported or subsidized, more than inconsequently, by public funds, including the public school's activity funds or minimum school program dollars.

- d. Does not include non-curricular clubs specifically authorized and meeting all criteria of Utah Code 53A–11–1205 through 1208.
4. School is committed to principles of gender equity and compliance with Title IX guidance. School commits to use all facilities, unrestricted gifts and other available funds in harmony with these principles. School reserves the right to decline or restrict donations, gifts, and fundraising proceeds, including those that might result in gender inequity or a violation of Title IX. Fundraising opportunities should be equitable for all students, comply with Title IX, and be in harmony with Article X of the Utah Constitution.
5. All fees for school-sponsored activities must be properly noticed and approved by the local board of education and are subject to fee waiver provisions in R277–407.
6. Principals, consistent with School policy, have the responsibility to waive fees, if appropriate. Individual teachers, coaches, advisors, etc. do not have the authority to waive board-approved fees.
7. All monies raised through fundraisers for school-sponsored activities are considered public funds. School is ultimately responsible for the expenditure and allocation of all monies collected and expended through student, school organized fundraising.
8. The collection of money associated with fundraisers for school-sponsored activities will comply with School cash receipting policies.
9. The expenditure of any public funds associated with fundraisers for school-sponsored activities will comply with School cash disbursement policies.
10. Properly approved school-sponsored activities may:
 - a. Use the school's name, facilities, and equipment.
 - b. Utilize School employees and other resources to supervise, promote, and otherwise staff the activity or fundraiser.
 - c. Be insured under School's general liability insurance policy.
 - d. Provide additional compensation or stipends for SCHOOL employees with the approval of the executive director or immediate supervisor.
11. School-sponsored activities must comply with all fee approval and fee waiver provisions established in Utah Code and Utah State Board of Education rules.
12. Authorization and supervision of fundraising for school-sponsored activities:
 - a. Fundraising at School shall be approved prior to the activity, by the Executive Director supervised by LEA employee(s) designated by the Executive Director.
 - b. Donations from individuals or organizations will follow School's gift and donation policy.
 - c. The sale of banners, advertising, signs, or other promotional material that will be displayed on school property must be approved by the executive director before the items are initiated or printed, and must meet community standards. Partisan or political advertising and advertising for products that are prohibited by law for

sale or use by minors, such as alcohol, tobacco, or other substances that are known to endanger the health and well-being of students, are prohibited.

- d. All fundraising projects for construction, maintenance, facilities renovation or improvement and other capital equipment purchases must be approved by the Executive Director and the School board.

GENERAL FUNDRAISING STANDARDS

1. School reserves the right to prohibit, restrict or limit any fundraising activities.
2. Faculty and student participation in fundraisers is typically voluntary. However, employees may be directed to supervise specific activities as an employment assignment. Students, including fee-waiver-eligible students, may be required to participate fully in school, team, or group-wide fundraisers in order to benefit from fundraisers.
3. Participation in fundraising shall not affect a student's grade. Students shall not be required to participate in fundraising activities as a condition of belonging to a team, club or group, nor shall a student's fundraising effort affect his/her participation time or standing on any team, club or group, except as to fee waiver requirements.
4. Competitive enticements for participation in fundraisers are discouraged. If prizes or rewards are offered by a selected fundraising vendor, they should only be awarded to groups, classes or students, and must be disclosed and approved prior to the fundraiser. Rewards, prizes, commissions, or other direct or indirect compensation shall not be received by any teacher, activity, club or group director, or any other School employee or volunteer.
5. Schools may not impose a sales quota (or the like) as part of fundraising efforts, and students or parents shall not be required to pay for any unsold items, or pay for goals not met.
6. Door-to-door sales are prohibited for all students in elementary and middle schools.
7. Approval may be denied for fundraising activities that would expose the school or School to risk of financial loss or liability if the activity is not successful.
8. Fundraising activities shall be age appropriate, and shall maintain the highest standards of ethical responsibility and integrity.
9. Fundraising revenues should be accounted for at an individual contribution level or participation level. Participation logs should be retained and turned into the accounting office to be included with the deposit detail.
10. Employees who approve, manage, or oversee fundraising activities are required to disclose if they have a financial or controlling interest or access to bank accounts in a fundraising organization or company.
11. Records of all fundraising efforts shall be open to the parents, students and donors, including accurate reporting on participation levels and financial outcomes. This policy

does not require the release of students' personally identifiable information protected by FERPA.

EMPLOYEE RELATIONSHIPS & DISCLOSURE

1. Participation in Private or Non-School-Sponsored Events
 - a. LEA employees:
 - (1) May participate in a private but public education-related activity, such as LDS seminary graduation and firesides, extracurricular travel, etc.
 - (2) Must ensure that personal participation in activities is separate and distinguishable from the employee's public employment, official job title, or job duties.
 - (3) May not contact students in School using education records or information obtained through public employment unless the records or information are available to the general public.
 - (4) May not use school time to discuss, promote, or prepare for a private or non-school-sponsored activity.
 - (5) May offer public education-related services, programs or activities to students, provided they are not advertised or promoted during school time or using any type or amount of school resources.
 - (6) May use school or student publications available to the general public to advertise and promote the private or non-school-sponsored activity.
 - (7) May not require private or non-school-sponsored activities for credit or participation in school programs.
 - (8) Must satisfy all requirements of Utah Code 53A-1-402.5, regarding ethical conduct standards, and R277-107, regarding educational services outside of the educator's regular employment.
2. School employees may purchase advertising space to promote private or non-school sponsored events in the same manner as the general public. School employee's employment and experience can be used to demonstrate qualifications. The advertisement must specifically state that the activity is not school-sponsored. (See R277-107-5 through 6.)
3. School employees may engage in outside employment with a private entity or other separate organizations that does not interfere with School duties or job functions.
4. Parental notification is required if School students are recruited to participate in these activities.
5. School employees may not set up bank accounts for activities or fundraisers associated with School responsibilities or job functions.
6. School employees may not direct fees or fundraiser proceeds from school-sponsored activities to outside entities.

7. School employees may not direct operating expenditures to outside funding sources or groups to avoid School procurement rules (such as equipment, uniforms, salaries or stipends, improvements, maintenance for facilities, etc.).

School employees must comply with School procurement policies and procedures, including complying with competitive quotes; bid splitting; and not accepting gifts, gratuities, or kickbacks from vendors or other in.

Time & Effort Policy

The School acknowledges that the School will take federal grant funds and will comply in all necessary measures accordingly.

Time and Effort documentation of time spent by employees working within federal grants will be created and certified monthly (multiple funding sources) or semi-annually (all in one federal funding source) by signature and date of the employee working in the grant and the supervisor of the employee.

For employees who work in other areas of the school in addition to a particular federal grant, all hours of the employee will be included on the multiple programs state PAR form. If the employee only worked in one federal grant than the single federal program state form will be used.

Merit Board Approved: