

UINTAH SCHOOL DISTRICT

Financial Procedures Manual

DEVELOPED BY THE BUSINESS DEPARTMENT



Published July, 2018

Uintah School District

Success for Every Student

Mission

Uintah School District students will acquire the critical skills and attributes of a productive citizen.

Vision

As a learning community, we advocate for all students, provide quality education, and prepare our students for success now and in the future.

District Goals

Increase every student's learning

Support the development of all employees' professional skills

Ensure physical and emotional well-being

Create a positive school and district culture

Improve public support and confidence

Ensure financial responsibility

Core Values

Professionalism

Accountability

Unity

Purpose

Integrity

District

Commitments

School is a place that is:

Absolutely safe

Based on the Core Values

Collaborative

Driven by results

Empowering

Focused on learning

Table of Contents

Section 1. General Fiscal Definitions, Responsibilities, and Duties	2
A. Purpose	2
B. Definitions Applicable to All Fiscal Policies.....	2-4
C. Responsibilities and Authority.....	4-5
D. Segregation of Duties.....	5
E. General Policies	5-6
F. Improper Use of District Property or Employment	6-7
G. Internal and External Audits	8
Section 2. Cash Receipts	9
A. Purpose.....	9
B. Definitions.....	9
C. Authorized Cashiers	9-10
D. General Policies	10-11
Section 3. Fundraising.....	12
A. Statement of Purpose	12
B. Definitions.....	12
C. Approval	12
D. Administration of Fundraising Activities	12-13
E. Student Participation.....	13
F. School-Wide Fundraisers.....	13-14
G. Utah Sales Tax	14-15
H. Limitations and Prohibitions.....	15
I. Private Fundraisers.....	15-16
Section 4. Donations and Gifts.....	17
A. Statement of Purpose	17
B. Administrative Guidelines and Standards.....	17

C. Products.....	17
D. Equipment, Supplies, or Goods	17
E. Monetary Donations.....	17
F. Donor and Business Partner Recognition	18
G. Large Donations and Capital Fundraising	18
H. Conditions of Donations	18-19
I. Prohibitions/Restrictions.....	19
Section 5. Banking and Other Institutional Accounts.....	20
A. Purpose.....	20
B. Definitions.....	20
C. Authorization of Accounts	20
D. Deposits, Disbursements, and Reconciliations	20-21
Section 6. Change Funds	22
A. Purpose.....	22
B. Definitions.....	22
C. Change Funds.....	22
D. Securing and Use of Change Funds	22-23
Section 7. Purchasing.....	24
A. Purpose.....	24
B. Definitions.....	24
C. State Law Requirements	24-25
D. Restricted Authority	25
E. General Policies	25-26
F. Purchases and Procurement Thresholds.....	26-30
G. Exceptions to Thresholds	30-31
H. Ethical/Legal Standards in the Utah Procurement Code.....	31-35
Section 8. Cash Disbursements	37
A. Purpose.....	37

B. Definitions.....	37
C. General Policies	37-39
D. Reimbursements.....	39
Section 9. Fixed Assets.....	40
A. Purpose.....	40
B. Definitions.....	40
C. Purchasing and Initial Recording Responsibilities	40-41
D. Tracking and Safe Guarding Capital Assets	41-42
Section 10. Use and Rental of School Facilities	43
A. Statement of Policy	43
B. Rental Application	43
C. Inter-local Governmental Agreements.....	43
D. User Categories/Priorities	43-44
E. Elections and Party Caucuses	44
F. Supervision and Operation.....	45
G. Equipment and Supplies	45
H. Insurance	45-46
I. Payment of Fees	46
J. Refunds for Cancellations.....	46
K. Payment of Personnel	46
L. Care and Upkeep of Facilities.....	46-47
M. Other Restrictions and Requirements	47-48
Section 11. Exhibits.....	49
1. Purchasing Flow Chart.....	49
2. Rental Fee Schedule.....	50
3. Fixed Assets - General Capitalization Thresholds.....	51

Section 1. General Fiscal Definitions, Responsibilities, and Duties

A. Purpose

The purpose of this section is to establish appropriate procedures for the fiduciary responsibilities and duties involving public funds. This section applies to all District administrators, licensed educators, staff, organizations, and individuals who handle public funds.

B. Definitions Applicable to all Fiscal Procedures

1. “**Activity account**” means an account within the school accounting system established to account for funds that support a specific activity at the school level. The funds are held either in the school bank account or the District’s central bank account.
2. “**Arms-length transaction**” means a transaction between two unrelated, independent and unaffiliated parties or a transaction between two parties acting in their own self-interest that is conducted as if the parties were strangers so that no conflict of interest exists.
3. “**Budget account**” means an account within the District accounting system established to account for funds that are budgeted for a specific purpose. These funds are held in the District’s central bank accounts.
4. “**Cash disbursement**” means a payment of money. Such disbursements are generally made by means of writing a check or using a credit card. A cash disbursement does not include the giving of change in a cash transaction.
5. “**Cash receipt**” means anything that represents resources flowing into the District to include: currency, coin, checks, money orders, credit card transactions, transfers in, ACH transactions, and redeemed account credits.
6. “**Cashier**” means a person who has been specifically authorized by the Business Administrator to accept cash receipts on behalf of the District.
7. “**Change fund**” means a type of imprest account used exclusively for the purpose of making change for cash transactions.
8. “**Compensating control**” means an alternate procedure, or set of procedures, that must be used when it is not possible to segregate duties so that no one employee performs more than two of the key duty types. (See D-2. Segregation of Duties)
9. “**Conflict of interest**” means a situation in which a person or organization is involved in multiple interests (financial, emotional, or otherwise), one of which could possibly corrupt the motivation of the individual or organization.

10. “**District property**” means any and all of the following that rightfully belongs to the District:
 - Public funds;
 - Physical, intangible, or intellectual property;
11. “**District purchasing instrument**” means any of the following specific authorized means of making a purchase:
 - Check from a school or District authorized bank account;
 - Electronic funds transfer from a school or District authorized bank account;
 - Purchasing Card (also referred to as P-card); and
 - Purchase Order, which is a District or school generated document that authorizes a purchase transaction that when accepted by the seller, becomes a contract binding both parties.
12. “**External Audit**” means an official examination and verification of accounts and records performed by an external party to the District, usually an independent CPA firm, for the purpose of expressing an opinion on the accuracy of financial information reported by the District as well as compliance with laws and rules.
13. “**Fiscal administrator**” means the top administrator at a given school or department. In a school, it is the principal. In a department, it is the department director/coordinator.
14. “**Imprest account**” means an account into which a fixed amount of money is placed for the purpose of making change, known as a “change fund”.
15. “**Independent internal review**” means the critical review of documents and transactions by a District employee who is independent of the duties performed to produce the documents and transactions.
16. “**Internal audit**” means a review of transactions and records performed by a District employee, typically a member of the business department, for the primary purpose of determining compliance with law, rules, and District policies, procedures, and internal controls.
17. “**Internal controls**” are procedures designed to safeguard assets, detect errors and misappropriations, produce timely and accurate financial reports, and ensure compliance with laws and rules.
18. “**Public funds**” means 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 (Local Education Agency). (Utah Code 51-7-3(26))

19. “**School-sponsored event or activity**” means any event or activity that (a) is initiated, managed, or supervised by schools, teachers, staff, or administrators; (b) uses school facilities, equipment, or other school resources (not part of a rental or other contractual arrangement); or (c) is supported or subsidized by school or District funds, including the District activity funds or Minimum School Program dollars. Events or activities initiated by third parties or intended for the primary benefit of a third party are not school-sponsored.

C. Responsibilities and Authority

1. The Uintah School District Board of Education shall have direction and control all school property in the District (Utah Code 53G-3-202 (2)). They are also authorized and directed to (1) adopt bylaws and rules for its own procedures; (2) enforce rules necessary for the control and management of the District; and (3) do all other things necessary for the maintenance, prosperity, and success of the schools and the promotion of education (Utah Code 53G-4-14, 15 and 20).
2. The Superintendent is the budget officer of the District (Utah Code 53G-7-302).
3. Subject to the direction of the Superintendent, the Business Administrator shall among other things (1) be custodian of all District funds; (2) be responsible and accountable for all money received and disbursed; (3) keep accurate records of all revenues and their sources; (4) use uniform procedures which shall be in accordance with generally accepted accounting principles or auditing standards; (5) ensure that adequate internal controls are in place to safeguard the District’s funds (Utah Code 53G-4-303); and (6) be authorized to assign portions of fund balance intended to be used for specific purposes.
4. Subject to the direction of the Business Administrator, the fiscal administrator in each school and department is charged with the primary responsibility of ensuring that all financial matters of his/her school or department are transparent, well managed, and conducted in accordance with laws, rules, and District policies and procedures. Such responsibility is non-delegable. Because it is not possible for the fiscal administrator to be personally involved in every financial matter at his/her school or department, he/she may designate specific individuals to perform specific tasks or functions on his/her behalf. Nonetheless, the fiscal administrator retains ultimate responsibility and should ensure designees are properly trained.
5. In all activities, District employees shall comply with the Utah Public Officers’ and Employees Ethics Act (Utah Code 67-16) and other school district policies. Educators shall also comply with Utah Educator Professional Standards (Utah Admin. Code R277-515). In particular, employees shall refrain from using his/her position of influence to profit commercially or benefit personally from parties interested in conducting business with the District. Employees should not sell products or services offered by a family owned business unless the transaction is arms-length and the employee receives express

permission from the Business Administrator after disclosing the potential conflict of interest. This provision is not intended to prevent employees from communicating opportunities for extracurricular involvement or other enrichment activities.

6. Fiscal administrators do not have the authority to instruct or permit, either by action or omission, violation of District policy and procedure.

D. Segregation of Duties

1. To ensure that no single individual is placed in a circumstance where he/she can cause or conceal accounting irregularities (or be vulnerable to others doing so), the fiscal administrator, whenever possible, shall separate the following three key duty types at his/her sites among available staff so that no one employee performs more than two of the following key duty types:
 - a. Custody – having access to, or control over, any physical asset such as cash, checks, equipment, supplies, or materials;
 - b. Authorization – the process of reviewing and approving transactions or operations; and
 - c. Record keeping – the process of creating and maintaining records of revenues, expenditures, inventories, and personnel transactions to include reconciliations.
2. When, due to limited staffing and related constraints, a single employee performs all three key duty types, the Business Administrator shall ensure that monthly independent internal reviews of the documents and transactions related to the duties performed are conducted and documented.

E. General Policies

1. Fiscal administrators shall take every reasonable precaution to safeguard the District's financial assets and resources from theft, robbery, vandalism, and unauthorized use. Every employee has a similar fiduciary duty within his/her job duties and responsibilities.
2. As fiscal administrators are requested and authorized to provide ad-hoc financial reports, the source data shall be, in descending order:
 - a. Data recorded in the District's central accounting system, if available.
 - b. Data recorded in the District's school accounting system, if available.

As fiscal administrators compile ad-hoc financial reports, he/she is encouraged to consult with the Business Administrator to ensure the accuracy of the information being compiled.

3. Fiscal administrators at the high school and the child nutrition department shall be responsible for the preparation of a monthly financial report containing all financial activity

in their checking accounts. This report shall be submitted to the Business Department by the due date determined by the Business Administrator.

4. Any District employee who becomes aware of, or suspects willful violation of any district fiscal procedure, shall immediately report such to the Business Administrator.
5. Any District administrator, licensed educator, or other staff who handle public funds are prohibited from activities that might present a conflict of interest. Any such individual who might have a conflict of interest must fully disclose the interest to their supervising fiscal administrator and remove themselves from any exercise of influence or decision making regarding the interest.
6. The fiscal administrator at each location shall ensure that all records are maintained and destroyed in accordance with the Utah School District General Retention Schedule (Utah Code 63G-2-604).

F. Improper Use of District Property or Employment

1. Employee Theft

- a. The District does not tolerate any type of theft, including that of District property that is perceived by employee(s) as having no remaining value to the District. The District expects its employees to conduct themselves in an ethical manner regarding any and all District property.
- b. Any District employee who becomes aware of, or suspects willful theft or misuse of District property, is obligated to report the matter to an appropriate supervisor.
- c. Required Supervisory Follow-up:
 - i. If the supervisor who receives the information regarding an alleged theft is not the administrative supervisor of the accused, the supervisor is to communicate the allegation to the accused person's administrative supervisor or superior as appropriate.
 - ii. The accused person's administrative supervisor, or superior as appropriate, is required to:
 1. Perform an initial informal inquiry to see if there is merit to the claim.
 2. If it is determined that the claim has merit, the administrative supervisor, or superior as appropriate, is required to report the matter to the Vernal City/Uintah County Police Department.

Section 2. Cash Receipts

A. Purpose

The purpose of this section is to establish procedures for the handling of all monetary transactions involving cash receipts. These procedures apply to all individual schools and departments as well as all District administrators, licensed educators, staff, students, organizations, and individuals that handle cash receipts or accept payment in any form on behalf of the District or individual schools.

B. Definitions

1. **“Fiscal administrator”** means the top administrator at a given school or department. In a school, it is the principal. In a department, it is the department director/coordinator. In the case of a department with no assigned director, it is the top administrator or middle manager who reports to the director who generally oversees the department.
2. **“Cash disbursement”** means a payment of money. Such disbursements are generally made by means of writing a check or using a credit card. A cash disbursement does not include the giving of change in a cash transaction.
3. **“Cash receipt”** means anything that represents resources flowing into the District to include: currency, coin, checks, money orders, credit card transactions, transfers in, ACH transactions, and redeemed account credits.
4. **“Cashier”** means a person who has been specifically authorized by the Business Administrator to accept cash receipts on behalf of the District.
5. **“Public funds”** means 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 (Utah Code 51-7-3(26)).
6. **“School-sponsored event or activity”** means any event or activity that (a) is initiated, managed, or supervised by schools, teachers, staff, or administrators; (b) uses school facilities, equipment, or other school resources (not part of a rental or other contractual arrangement); or (c) is supported or subsidized by school or District funds. Events or activities initiated by third parties or intended for the primary benefit of a third party are not school-sponsored.

C. Authorized Cashiers

1. Whenever possible, receipt of public funds shall be restricted to one of the following authorized cashiers:
 - a. At the school level:
 - i. The School Lunch Secretary or Lunch Manager (for lunch related cash receipts only); or

- ii. the Financial Secretary (for all other receipts).
 - b. At the District level, staff within the business department designated by the Business Administrator.
2. For specific functions where it is not possible or reasonable for a pre-authorized cashier to be present to receive all incoming cash receipts, substitute cashiers may be authorized as follows:
 - a. At the school level, the fiscal administrator may authorize responsible individuals to act as substitute cashiers. In this case, the fiscal administrator shall ensure that each substitute cashier is properly trained in his/her duties by a member of the Business Department accounting staff.
 - b. At the district level, the Business Administrator may authorize one or more substitute cashiers. In this case he/she shall ensure that each substitute cashier is trained in his/her duties by the accounting staff.
3. District employees who are not authorized cashiers shall instruct payers to make payments directly to an authorized cashier. Under no circumstances shall a District employee, who is not a pre-authorized cashier or substitute cashier, accept a cash receipt.

D. General Policies

1. All checks payable to the District or individual school shall, immediately upon receipt, be endorsed (stamped “For Deposit Only – Uintah School District [or the school name]”). Checks that are post-dated shall not be accepted.
2. Cash receipts in the form of student fees shall correspond with the approved fee schedule, as required by Utah Code 53G-12-103 and USOE Board Administrative Rule 277-407-5.
3. Cash receipts from sales, rentals, admissions and user fees shall include a charge for sales tax unless specifically exempted, as required by Utah Code 59-12-103 et. seq. (*see also* Utah State Tax Commission Publication 35). Sales tax shall be remitted as directed by the Business Administrator.
4. Cash receipts shall be accompanied by adequate supporting documentation as established by the Business Administrator. Supporting documents shall be reconciled with actual cash received. Any discrepancy shall be clearly identified and brought to the attention of the fiscal administrator for resolution.
5. Whenever possible, incoming cash will be counted by two individuals. When dual counting is not possible, a compensating control must be used.
6. Whenever possible, cash receipts shall be turned in to the appropriate cashier, along with associated supporting documentation by the end of each day. If funds are received outside school or business hours and the cashier is not available, the fiscal administrator or his/her

Section 3. Fundraising

A. Statement of Purpose

The Board of Education recognizes that fundraisers help make school activities accessible to students in Uintah School District. The Board intends this procedure to govern fundraising activities, to comply with State rules, to limit undue distractions or time commitments, and to ensure educator standards and accounting practices are maintained.

B. Definitions

1. “**Active fundraiser**” means a fundraiser that involves active promotion by the school and active involvement of students.
2. “**Group fundraiser**” means a fundraiser where all team or organization members participate and all funds raised are used for the mutual benefit of the team or organization members.
3. “**Individual fundraiser**” means a fundraiser wherein participation is optional for individual students and funds raised by individual students are used to pay that individual student’s costs.
4. “**Passive fundraiser**” means a fundraiser initiated by outside entities that involve minimal supervision or participation (i.e. collecting box tops or proofs of purchase, book fairs, recycling, student pictures, and business patronage partnerships).
5. “**Private fundraiser**” means a fundraiser initiated by an outside entity for the outside entity’s purposes with no intent to donate to or benefit the school.
6. “**School-sponsored fundraiser**” means a fundraising event or activity that (a) is initiated, managed, or supervised by schools, teachers, staff, or administrators; (b) uses school facilities, equipment, or other school resources (not part of a rental or other contractual arrangement); or (c) is supported or subsidized by school or District funds, including the public school’s activity funds or minimum school program dollars. Events or activities initiated by third parties, or intended for the primary benefit of a third party, are not school-sponsored.
7. “**School-wide fundraiser**” means a fundraising event or activity in which all students attending a school may participate.

C. Approval

All fundraisers must have prior approval of the school principal and the Superintendent using the “Request for Fundraising” form before the project proceeds.

D. Administration of Fundraising Activities

1. All funds raised in school-sponsored fundraising activities are public funds and are to be used for the benefit of students and school programs or activities. Administration, staff,

and other District employees responsible for the supervision of school-sponsored fundraising activities shall ensure that District policies and guidelines for handling and depositing funds are strictly followed.

3. Fundraising activities shall not count as instructional time and are not allowed to interfere with classroom instruction.
5. In all fundraising activities, educators shall comply with Utah Educator Standards (Utah Admin. Code R277-515) and other District policies. In particular, educators shall refrain from using his/her position of influence to profit commercially or benefit personally from fundraising (i.e. teachers should not sell products or services offered by a family owned business unless the transaction is arms-length and the educator receives express permission from the Superintendent after disclosing the potential conflict of interest). This provision is not intended to prevent educators from communicating opportunities for extracurricular involvement or other enrichment activities.
6. With express approval from the school administrator, District employees may receive reimbursement out of fundraising funds for expenses incurred while supervising school-sponsored student activities (i.e. travel, accommodations, and standard approved per-diems).

E. Student Participation

1. Teams, clubs, classes, or programs may sponsor individual or team fundraisers for appropriate purposes such as travel, equipment, professional services, or other specific purposes consistent with other District policies and State law.
2. Student participation in school-sponsored fundraising activities shall not impact grades, academic credit, or eligibility for teams, clubs, classes, or programs.
3. Students shall not be required to solicit door-to-door for school-sponsored fundraisers.
4. Unused funds from group or individual school-sponsored fundraising activities will revert to the designated school account for the team, club, class, or program at the end of the school year and not to students or parents.

F. School-Wide Fundraisers

The following school-wide fundraisers are allowed:

1. School-wide fundraiser intended to benefit the school.
2. School-wide fundraiser intended to benefit a charitable cause.
3. School-wide fundraiser intended to benefit the school's parent/teacher organization.
4. Passive fundraisers are allowed under the direction and at the discretion of the principal. Marketing information regarding passive fundraisers may not be distributed by schools as

stand-alone flyers with the exception of information packets for student pictures and forms for school book programs.

Individual Student Book Orders

In order to comply with the Utah State Tax Commission guidelines, the following procedures must be observed when ordering books for individual elementary students through mail order companies such as Scholastic Books, Weekly Readers, etc.

- a. Elementary students cannot be required to purchase books to be used as part of the curriculum. These books are to be used only for individual reading or free time activities. Student participation is voluntary.
- b. Students who wish to purchase books should:
 - i. Complete the order form
 - ii. Attach a check or money order (NO CASH) made out to the book company.
 - iii. Return the order form and check (or money order) to their teacher or a volunteer. The order forms and checks are then sent directly to the publishers.

Following this procedure, the school is not responsible for collection and remittance of sales tax on these purchases.

- c. "Bonuses" received for the orders must remain with the school and cannot be accepted by an individual as a personal gift for initiating the purchase.

G. Utah Sales Tax

1. Utah law provides for a sales tax exemption on school fundraising sales if all of the following conditions are met:
 - a. Funds are used by the school for the purpose of purchasing equipment or materials or to provide transportation.
 - b. Fundraising activities are part of an officially school-sanctioned activity conducted in accordance with District policy 004.0610 Fundraising and Donations: School Sponsored Activities.
 - c. Funds are not used to directly or indirectly compensate a teacher or other school or District employee.
 - d. Revenues from the fundraiser are deposited in a dedicated school or District account controlled by the school or District.

2. For all sales made during school-sponsored fundraising activities that do not qualify for the sales tax exemption, schools shall charge, collect, and appropriately remit sales tax.

H. Limitations and Prohibitions

1. Individual District employees are not permitted to accept personal payments, bonuses, or gratuities from commercial fundraising organizations or individuals (Utah Code 63G-6a-2404) and Utah Administrative Code R277-515). Fundraising incentives, bonuses, etc., however, may be accepted if used to directly benefit students and/or programs.
2. School-sponsored fundraising may not involve communication, advertising, and/or depictions of any material or product that may not legally be used by school age children or is otherwise not in compliance with the State, District, or school rules; that may be harmful to the health and welfare of students; that may create undue intrusion into the classroom or home; that would detract from or interfere with student learning; that would conflict with the educational mission of the District; or that would commercialize or damage the image of the District or school(s).
3. Schools may not sponsor or co-sponsor fundraising events with the intended or unintended effect of offering an undue advantage to any outside entity or otherwise circumventing District policies or State laws regarding facility rentals, donations, access to students, etc. For example, an individual or entity shall not be allowed to profit commercially by promising a donation or a portion of event proceeds to a team, club, class, or program in exchange for free or reduced-rate use of facilities, work performed by students or District personnel, or some other advantage gained by using a public facility.
4. School-sponsored fundraisers cannot require students to submit the personal information of other people, and students shall not be used to develop mailing or contact lists for any commercial or fundraising organization.
5. Schools shall ensure against selling food and beverage items during school lunch time without prior approval of the Child Nutrition Coordinator and the Business Administrator.

I. Private Fundraisers

1. A third party who wishes to conduct a fundraiser using school facilities, equipment, or other resources may do so provided they enter into a rental agreement with the District to use such resources.
2. Private fundraisers using school facilities, equipment, or other resources may not be conducted during normal school operation hours.
3. Private fundraisers must be approved by the principal. In doing so, the principal shall consider whether the private fundraiser will compete or otherwise interfere with school-sponsored fundraising activities.

Section 4. Donations and Gifts

A. Statement of Purpose

Donations to the District and its schools are welcomed and community partnerships are encouraged subject to the following guidelines.

B. Administrative Guidelines and Standards

Under the direction of the Superintendent, District schools and departments shall develop necessary guidelines and standards regarding the acceptance of donations to ensure compliance with State and Federal law and other District policies.

C. Products

Schools may accept donated products which carry the donor company's name, trademark, logo, or limited advertising on the product (e.g. cups, T-shirts, hats, instructional materials, furniture, office equipment, scoreboards etc.).

D. Equipment, Supplies, or Goods

The District and individual schools may accept donated equipment, supplies, or goods for use in the District or individual schools or school programs. These items shall be valued at the fair market value at the time of the contribution.

E. Monetary Donations

1. Monetary donations are welcomed and may be accepted from private individuals, companies, organizations, clubs, foundations, and other appropriate entities. All monetary donations will be received in compliance with the District's cash receipting policies. Monetary donations may be used to fund or enhance programs, facilities, equipment, supplies, services, etc. Donors may condition a gift upon a particular use (program, school, or school program). However, donations shall not be directed at specific District employees or individual students. While funds become public at the time of the donation, the school shall make all reasonable efforts to ensure the gift is used for its intended purpose.
2. Monetary donations may not be used to hire regular classroom teachers, thereby altering the staffing ratios. However, classroom assistants, coaching assistants, or specialists of any kind, including individuals who may hold educator licenses, may be hired using the funds received. Donations to fund such positions, however, shall be made to a program, school or department – not directly to individuals – and employment will be processed through the District's Human Resources Department and Business Department.
3. Monetary donations shall not be used to directly or indirectly augment an employee's remuneration beyond the remuneration associated with the salary schedule of the employee's position.

F. Donor and Business Partner Recognition

1. Donor and business partner recognitions may be placed on equipment, furniture, and other donated gifts that are not considered capital or fixed assets. Non-permanent recognitions may be placed on District buildings or structures with written approval from the Superintendent. The Board reserves to itself approval for the naming of buildings, structures, rooms, or other District facilities.
2. School administrators may authorize banners, flyers, posters, signs, or other notices recognizing a donor or school business partner. Such materials shall feature the school-business partnership and not promote or endorse the business named.

G. Large Donations and Capital Fundraising

1. All fundraising projects, donations, or gifts for construction, maintenance, facilities renovation or improvement, and other capital equipment purchases must be approved in writing by the Business Administrator, the Superintendent and the District's Board of Education. Prior to the initiation of a large capital drive or specific fundraising drive, the following information must be submitted to the Business Administrator for evaluation and recommendation to the Superintendent.
 - Prospective construction, maintenance or renovation plans and estimated costs;
 - Proposed naming opportunities;
 - Proposed fundraising timeline;
 - Loans or financing agreements;
 - Maintenance or upkeep requirements and costs;
 - Assurances of compliance with Title IX (e.g. available for use by both male and female students and/or several purposes or activities).
2. The Superintendent will make recommendation to the Board. The Board reserves the right to tentatively approve plans, pending fundraising, donations, equity, or other conditions.
3. All physical facilities are owned and operated by the District. No part of any school facility or capital equipment may be named without the approval of the Board.

H. Conditions of Donations

As required by State laws and administrative rules, donations will only be accepted where there is no expectation or promise, expressed or implied, or remuneration or any undue influence or special consideration. As such, donations will only be received under certain conditions:

1. No donations with a value of \$250 or more, whether in-kind, cash, or otherwise, shall be accepted by Uintah School District or any of its schools, divisions, or departments without a fully completed "Donation, Contribution, or Sponsorship" form. This form must be completed prior to the acceptance of money or goods, and must be retained in the District

Section 5. Banking and Other Institutional Accounts

A. Purpose

The purpose of this section is to establish procedures for opening, using, and reconciling all bank and other institutional accounts including checking, savings, certificates of deposit, merchant processing, and all other accounts into which public funds may be deposited and/or maintained. The scope of this process includes all District and individual school activities in all locations where they occur and public funds are collected.

B. Definitions

1. “**Cash Receipt**” means anything that represents resources flowing into the District to include: currency, coin, checks, money orders, credit card transactions, transfers in, ACH transactions, and redeemed account credits.
2. “**Fiscal administrator**” means the top administrator at a given school or department. In a school, it is the principal. In a department, it is the department director/coordinator. In the case of a department with no assigned director, it is the top administrator or middle manager who reports to the director who generally oversees the department.
3. “**Public funds**” means 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 (Utah Code 51-7-3(26)).

C. Authorization of Accounts

1. All bank accounts shall be centrally authorized by the Business Administrator and monitored by the business department. Uintah High School is the only secondary school preauthorized to have a single checking account. Elementary schools are not authorized to open or operate bank accounts for receiving, holding, or expending public funds. District employees shall not open or operate unauthorized bank accounts for receiving, holding, or expending public funds.
2. Outside organizations or entities are not permitted to use the District’s tax ID or sales tax exemption numbers for banking or any other purpose.
3. The Board President and Business Administrator shall be authorized to sign on all district and school bank accounts. Others who are authorized to sign may include the Principal, Assistant Principal(s), and the Finance Secretary. If additional signers are desired on a specific account, application must be made and approval granted by the Business Administrator.

D. Deposits, Disbursements, and Reconciliations

1. All cash receipts of public funds controlled by the District shall only be deposited into authorized school or District bank accounts using a bank-issued deposit slip.

Section 6. Change Funds

A. Purpose

The purpose of this section is to establish a procedure for keeping and using change funds consisting of public funds. The scope includes all activities at the District, in individual schools, and in all locations where District or school activities occur and public funds are handled.

B. Definitions

1. “**Cash disbursement**” means a payment of money. Such disbursements are generally made by means of writing a check or using a credit card. A cash disbursement does not include the giving of change in a cash transaction.
2. “**Fiscal administrator**” means the top administrator at a given school or department. In a school, it is the principal. In a department, it is the department director/coordinator. In the case of a department with no assigned director, it is the top administrator or middle manager who reports to the director who generally oversees the department.
3. “**Imprest account**” means an account into which a fixed amount of money is placed for the purpose of making change, known as a “change fund”.

C. Change Funds

1. Change funds may only be issued from one source:
 - a. Change funds using money from the District’s central bank accounts must be requested from, approved by, and issued by the Business Administrator.

District or school checks may not be made payable to “cash” or “bearer” and cashed by District or school employees to create change funds or petty cash funds outside of the application and approval process. Funds may not be withheld from cash receipts to create change funds or petty cash funds.

D. Securing and Use of Change Funds

1. All change funds shall be operated consistent with standard accounting practice and as determined by the Business Administrator.
 - a. Change funds shall be issued and maintained with a specific imprest amount.
 - i. The total amount of cash in a change fund should always equal a fixed amount. Cash disbursements shall not be made from change funds. Change funds issued for specific activities or events shall be accounted for with each use and shall be turned in at the end of the associated activity or event. A cash receipt tally sheet for each activity or event shall account for the change fund separately from the revenue generated.
2. All change funds should be kept locked and in a secure location.

Section 7. Purchasing

A. Purpose

The purpose of this section is to establish processes to govern the initiation, authorization, and review of purchases in the District. These procedures are applicable to all purchases using public funds. The scope includes all qualifying purchases of goods or services at the District and in all locations where District activities are held and public funds are expended. It is expected that in all dealings, District employees will act in an ethical manner that is consistent with the Public Officers' Employees' Ethics Act, the Utah Educators' Standards, and State procurement law.

B. Definitions

1. **“District purchasing instrument”** means any of the following specific authorized means of making a purchase:
 - Check from a school or District authorized bank account;
 - Electronic funds transfer from a school or District authorized bank account;
 - Interdepartmental Billing form;
 - Miscellaneous Voucher;
 - Purchasing Card (also referred to as a P-card); and
 - Purchase Order, which is a District or school generated document that authorizes a purchase transaction that when accepted by the seller, becomes a contract binding on both parties.
2. **“Fiscal administrator”** means the top administrator at a given school or department. In a school, it is the principal. In a department, it is the department director. In the case of a department with no assigned director/coordinator, it is the top administrator or middle manager who reports to the director who generally oversees the department.
3. **“Public funds”** means 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 (Utah Code 51-7-3(26)).

C. State Law Requirements

Pursuant to Utah Code 63G-6a-101 *et. seq.* and Utah Administrative Rules, Title R33, requires all District employees to comply with the same. The Board of Education has authority to establish procurement policies that are more restrictive than State laws or rules. Certain components of the law particularly relevant to District employees are included below.

1. 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)).
2. Construction and improvements must comply with the provisions of the State Procurement Code (Utah Code 63G-6a-1302) and Utah State Board of Administrative Rules.

3. Exclusive contracts must comply with the guidelines outlined in the State Procurement Code (Utah Code 63G-6a-101 et. seq.), the District’s Procurement Policy, and the Utah Public Officers’ and Employees’ Ethics Act (Utah Code 67-16-1 et. seq.).

D. Restricted Authority

- a. No purchase shall be made, and no indebtedness shall be incurred, by any officer or employee of the District that exceeds the authority given within these procedures except those authorized by the Board of Education (Utah Code 53G-4-404).
 - a. Obligate the District for the purchase of goods and services, which includes any type of leasing agreement (the only exception to this is in the event of an emergency wherein loss or harm will result without immediate action);
 - b. Establish and manage an inventory of supplies and certain equipment, and as the need develops, replenish that inventory through means of competitive bidding or inquiry with established sources of supply;
 - c. Manage the transfer of surplus equipment for purposes of use in other District schools and departments; and
 - d. Determine the value of equipment within the schools that is deemed obsolete or not repairable and direct the disposal of such items by means of a sale or salvage on a cash-only basis.
3. Fiscal administrators are not authorized by the Board of Education to enter into any contracts or agreements that obligate the District to the end of a school/fiscal year without the approval signature of the Business Administrator. Any contractual agreement committing Public funds for a period of more than one (1) year shall require Board approval prior to the signing of any such agreement.

E. General Policies

1. Where practical and cost effective, purchases should be made from local (60 mile radius) suppliers.
2. When it is in the best interest of the District, authorized purchasers will utilize cooperative contracts with the State and other local public procurement units.
3. Competitive prices shall be sought from all available sources whenever possible before negotiations for purchase are entered into, and preference shall not be given in such a way that one vendor has an advantage over any other vendor.
4. The fiscal administrator is charged with the primary responsibility for all financial matters of his/her school or department. Such responsibility is non-delegable. Because it is not possible for the fiscal administrator to be personally involved in every financial matter at his/her school or department, he/she may designate specific individuals to perform specific

tasks or functions on his/her behalf. Nonetheless, the fiscal administrator retains ultimate responsibility and should therefore ensure his/her designees are properly trained. Fiscal administrators do not have the authority to instruct or permit violations of District policy and procedure.

5. All transactions will be subject to audit for compliance by appropriate District personnel at any time.
6. The District will not recognize employees as independent contractors for services that are related to, or an extension of, their employment job duties.
7. If a company/vendor is being solicited in which an employee or elected official has a financial interest, or a relative of such has a financial interest in the company/vendor, two written bids are required and must be reviewed by the Business Department regardless of the amount. It is the responsibility of the purchaser and the employee or elected official to be aware of this requirement.

F. Purchases and Procurement Thresholds

Please see “Exhibit 1 – Purchasing Flowchart”

1. Schools/departments are authorized to make necessary purchases within stated procurement thresholds. The dollar thresholds for purchases are to be applied to the whole purchase, not individual items.
 - a. A “small purchase” is the procurement of goods or services for which the total cost is less than \$50,000 (Utah Code 63G-6a-506). Under that amount, there are additional dollar thresholds that must be applied to specific types of purchases.
 - b. The “individual procurement threshold” for the District is \$1,000. This is the maximum amount that the District can expend to obtain an item/service from one vendor at one time without seeking competitive bids or quotes. Schools/departments are encouraged to seek the best possible sources of supply based on factors such as price, prior vendor performance, and delivery costs.
 - c. 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-703 and R33-6 & 7).
2. Without regard to amount/Exceptions
 - a. If desired goods or services are available on a Utah State Contract, (available on the District website under Business Department/Purchasing) it is recommended that schools/departments make purchases from a source identified in the contract. In place of verbal quotations, the school/department shall provide the State of Utah Contract Vendor Name and Number on the Uintah School District Quotation Sheet

and retain for audit purposes. In place of written quotations, the requesting school/department shall provide the State of Utah Contract Vendor Name and Number on the District requisition

- b. Sole source procurement shall be used only if the goods or services are unique or available from a single supplier. All requests for a sole source contractor or vendor must be submitted to the Business Department on a Sole Source Justification Form for approval prior to the purchase. In cases of reasonable doubt, competition shall be solicited. The Business Administrator or his/her designee shall make the final determination, prior to purchase, as to whether the procurement shall be made as a sole source.
 - c. Sole source purchases of \$50,000 or more will be advertised per Utah Code 63G-6a-802(1)(a).
3. For purchases that total up to \$1,000
 - a. If the items being purchased are not available on a State contract, the school/department may make a best source selection and proceed with the purchase utilizing a P-card if the total purchase is under the transaction limit of the card, school check (where applicable), or District purchase order.
 4. For purchases that total between \$1,001 and \$5,000
 - a. If the item(s) being purchased are not available on a State contract, the school/department shall be subject to two verbal quotes. Quotations shall be entered on a Uintah District Telephone Quotation Sheet and shall include the following information:
 - i. School/department/program, employee name;
 - ii. Vendor name, address, sales person;
 - iii. Quote date, quote time; email address;
 - iv. Each item, description or specifications, unit, quantity, unit price, unit total price, shipping and freight charges, and grand total price; and
 - v. Brief comment to include rationale for vendor selection.
 - b. Once verbal quotations are obtained, the school/department shall issue a school/district purchase order to the selected vendor.
 - c. Final approval will be the responsibility of the fiscal administrator of that school/department.
 - d. Documented quotes shall be retained by the purchasing school/department and be subject to audit by the District's Business Department and Independent Auditor.

5. For purchases greater than \$5,000 and up to \$49,999
 - a. If the item(s) being purchased are not available on a State contract, the school/department shall obtain a minimum of two written quotes, consistent with quote requirements in F.4.a.i through v above.
 - b. Written quotes and a statement of award justification based on criteria such as price, availability, quality, etc. must be submitted to the Business Department, along with the requisition entered in the District Financial System for approval.
 - c. Final approval will be the responsibility of the Business Department.
6. For purchases that total \$50,000 or more
 - a. If the item(s) being purchased are not available on a State contract, the school/department shall provide the Business Department with the following information:
 - i. Complete descriptions or specifications for the goods/services;
 - ii. Suggested vendors for the goods/services being requested;
 - iii. No less than three names of individuals to sit on the Bid Selection Committee.
 - b. All solicitations and advertisements to be bid shall be issued by the Business Department.
 - c. The Bid Selection Committee shall select the best vendor based on the criteria set forth in the bid process and submit a recommendation for selection to the Business Department.
 - d. Upon Business Department approval, the Business Administrator will present the recommendation to the Board for approval.
 - e. Upon Board approval, the Business Department shall award the bid.
 - f. If the purchase being made has already received Board approval on the Annual Capital Outlay request submission and is being purchased on State contract, a second approval by the Board is not required. Approval of the annual capital outlay requests will be considered as Board approval.
7. Artificially Dividing a Purchase
 - a. It is unlawful to intentionally divide a procurement purchase into two 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 (Utah Code 63G-6a-2404.3).

- b. Dividing a purchase, or 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.).
 - c. Purchase splitting often occurs when making purchases on a purchase card. Employees should not split invoices to stay under single transaction purchase limits on P-cards or the established purchasing thresholds.
 - d. 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 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 invoice.
 - d. Penalties for dividing purchases range from a class B misdemeanor to a second degree felony, depending on the total value of the divided procurements.
8. Purchasing Cards/P-cards
- a. Administrators, secretaries, directors, and those approved by the Business Administrator will be issued purchasing cards (P-cards). The limit for each person's card will be within the thresholds set by the Business Administrator.
 - b. School/department fiscal administrators are responsible for the oversight and proper functioning of the P-cards at their respective schools/departments.
 - c. P-card users shall follow District and State purchasing policies and comply with the Utah State Tax Commission's guidelines regarding the District's tax exempt status.
 - d. P-card users shall retain all receipts for purchases made with public funds. The cardholder shall review and reconcile the credit card statement activity each month and resolve any discrepancies by either contacting the supplier or the bank.
 - e. Upon reconciliation of the monthly P-card statement, the card user shall complete a purchasing card log. All expenditures made against the card during the billing cycle shall be listed on the log, along with the budget account numbers to be charged. Upon completion, the card user shall sign the purchasing card log certifying that all purchases made were in accordance with District and State policy.
 - f. Completed purchasing card logs, with attached statements and receipts, shall be submitted to the fiscal administrator who authorized the card. The administrator is required to personally sign each receipt attached to the credit card log.

- g. Completed and signed purchasing card logs will be submitted to the Business Department by the monthly deadline established. Individual expenditures made on P-cards shall be recorded in the District's/school's accounting records.
- h. Violation of purchasing card policy, including not retaining documentation of purchases, or making personal purchases, may result in card cancellation, disciplinary action, and/or criminal prosecution.

9. Child Nutrition Program

- a. The Child Nutrition Program is required to comply with the most restrictive purchasing requirements established by Federal, State and/or Local purchasing policy and procedures.
- b. USDA FNS Bulletin SP 31-2014, "State Agency Approval Process for SFA Equipment Purchase", states the following: A Utah school district nutrition program desiring to purchase equipment costing over \$25,000, that is not listed on the "Equipment Approved for Purchase by Child Nutrition Programs" document, must obtain pre-approval from the Utah State Board of Education prior to the purchase.
- c. When possible, the Child Nutrition Program will contract with small and minority businesses, women's business enterprises, and labor surplus area firms per Federal Regulation 2 CFR 200.321.
- d. The Child Nutrition Program will include the Buy American Provision (2 CFR 250.3, 2 CFR 200 Appendix II) in all applicable formal and informal solicitations.
- e. Solicitations for purchases of \$10,000 or greater will include a statement of "Termination for Cause or Convenience".
- f. The Child Nutrition Program will perform a monthly cost analysis in connection with any purchase greater than the District's micro purchase threshold, with price being the primary factor.

10. Gift Cards

- a. The purchase of gift cards, or any card that has a cash value loaded on the card, is strictly prohibited without prior written approval by the Business Administrator.
- b. P-cards that are used to make a purchase of a gift card without prior approval will be canceled.

G. Exceptions to Thresholds

- 1. Items purchased for resale from a company whose primary business is facilitating school fundraisers shall be documented using the "Request for Fundraising" form and purchased

on a District/school purchase order. No telephone or written quotes are required as long as all products are re-sold.

2. Due to the perishable nature of food and the volatile market in food and produce, the Board authorizes the Child Nutrition Program Manager to solicit competition, by telephone, for food supplies and issue open purchase orders up to \$100,000 per occurrence to wholesale food vendors. Telephone quotations shall be documented on a Uintah School District Telephone Quotation Sheet, submitted, along with a requisition entered in the District's financial system, to the Business Department for approval. The Child Nutrition Department will submit the purchase order to the vendor. Documentation will be retained by the Business Department.

H. Ethical/Legal Standards in the Utah Procurement Code

State law mandates that all public employees comply with ethical/legal standards when administering or using public funds. Utah Code 67-16-4 & 5 et. seq. outlines conduct considered unlawful and proscribes penalties for violating these ethical laws.

67-16-4. Improperly disclosing or using private, controlled, or protected information -- Using position to secure privileges or exemptions -- Accepting employment that would impair independence of judgment or ethical performance -- Exception.

1. Except as provided in Subsection (3), it is an offense for a public officer, public employee, or legislator to:
 - a. accept employment or engage in any business or professional activity that he/she might reasonably expect would require or induce him/her to improperly disclose controlled information that he/she has gained by reason of his/her official position;
 - b. disclose or improperly use controlled, private, or protected information acquired by reason of his/her official position or in the course of official duties in order to substantially further the officer's or employee's personal economic interest or to secure special privileges or exemptions for himself/herself or others;
 - c. use or attempt to use his/her official position to:
 - i. further substantially the officer's or employee's personal economic interest; or
 - ii. secure special privileges or exemptions for himself/herself or others;
 - d. accept other employment that he/she might expect would impair his/her independence of judgment in the performance of his/her public duties; or
 - e. accept other employment that he/she might expect would interfere with the ethical performance of his/her public duties.

2.
 - a. Subsection (1) does not apply to the provision of education-related services to public school students by public education employees acting outside their regular employment.
 - b. The conduct referred to in Subsection (2)(a) is subject to Section 53A-1-402.5.
3. This section does not apply to a public officer, public employee, or legislator who engages in conduct that constitutes a violation of this section to the extent that the public officer, public employee, or legislator is chargeable, for the same conduct, under Section 63G-6a-2404 or Section 76-8-105.

67-16-5. Accepting gift, compensation, or loan -- When prohibited

1. As used in this section, "economic benefit tantamount to a gift" includes:
 - a. a loan at an interest rate that is substantially lower than the commercial rate than currently prevalent for similar loans; and
 - b. compensation received for private services rendered at a rate substantially exceeding the fair market value of the services.
2. Except as provided in Subsection (4), it is an offense for a public officer or public employee to knowingly receive, accept, take, seek, or solicit, directly or indirectly for himself or another, a gift of substantial value or a substantial economic benefit tantamount to a gift:
 - a. that would tend to improperly influence a reasonable person in the person's position to depart from the faithful and impartial discharge of the person's public duties;
 - b. that the public officer or public employee knows or that a reasonable person in that position should know under the circumstances is primarily for the purpose of rewarding the public officer or public employee for official action taken; or
 - c. if the public officer or public employee recently has been, is now, or in the near future may be involved in any governmental action directly affecting the donor or lender, unless a disclosure of the gift, compensation, or loan and other relevant information has been made in the manner provided in Section 67-16-6.
3. Subsection (2) does not apply to:
 - a. an occasional nonpecuniary gift, having a value not in excess of \$50;
 - b. an award publicly presented in recognition of public services;
 - c. any bona fide loan made in the ordinary course of business; or
 - d. a political campaign contribution.

- c. This section does not apply to a public officer or public employee who engages in conduct that constitutes a violation of this section to the extent that the public officer or public employee is chargeable, for the same conduct, under Section 63G-6a-2404 or Section 76-8-105.

State law mandates **procurement professionals** comply with ethical/legal standards when administrating or using public funds. Utah Code 63G-6a-2404 et. seq. outlines conduct considered unlawful and proscribes penalties for violating procurement laws.

1. For purposes of this section, the following definitions apply:
 - a. **“Contract administration professional”** means an individual who is directly under contract with the district or employed by a person under contract with the district and has responsibility in developing a solicitation or grant, or conducting the procurement process; or supervising or overseeing the administration or management of a contract or grant. This does not include an employee of the district. (Utah Code 63G-6a-2402).
 - b. **“Procurement professional”** means an individual who is an employee, and not an independent contractor of the district, and who, by title or primary responsibility has procurement decision making authority and is assigned to be engaged in or is engaged in the procurement process or the process of administering a contract or grant, including enforcing contract or grant compliance, approving contract or grant payments, or approving contract or grant change orders or amendments.
Procurement professional excludes:
 - i. Any individual who, by title or primary responsibility, does not have procurement decision making authority;
 - ii. The superintendent, business administrator, principal, or vice principal of the District, or the chief assistant or deputy of the superintendent, business administrator, principal, or vice principal (Utah Code 63G-6a-2402).
 - c. **“Hospitality gift”** means a token gift of minimal value, including, a pen, pencil, stationery, toy, pin, trinket, snack, beverage, or appetizer, given for promotional or hospitality purposes. This does not include money, a meal, admission to an event for which a charge is normally made, entertainment for which a charge is normally made, travel, or lodging (Utah Code 63G-6a-2402).
 - i. Utah Code 63G-6a-2404 states that it is not unlawful for a person to give or receive, offer to give or receive, or promise or pledge to give or ask for a promise or pledge of, a hospitality gift if the total value of the hospitality gift is less than \$10; and the aggregate value of all hospitality gifts from the person to the recipient in a calendar year is less than \$50.

- ii. Any hospitality gift exceeding the \$10 and \$50 threshold is considered a gratuity, and the provisions below apply.
 - d. **“Gratuity”** means anything of value given without anything provided in exchange or in excess of the market value of that which is provided in exchange, including a gift or favor, money, a loan at an interest rate below the market value or with terms that are more advantageous to the borrower than terms offered generally on the market, anything of value provided with an award (other than a certificate, plaque, or trophy), employment, admission to an event, a meal, lodging, travel, entertainment for which a charge is normally made, and a raffle, drawing for a prize, or lottery.
 - i. Gratuity does not include:
 - a. An item, including a meal in association with a training seminar, that is:
 - b. Included in a contract or grant; or
 - c. Provided in the proper performance of a requirement of a contract or grant;
 - d. An item requested to evaluate properly the award of a contract or grant;
 - e. A rebate, coupon, discount, airline travel award, dividend, or other offering included in the price of a procurement item;
 - f. A meal provided by an organization or association, including a professional or educational association, an association of vendors, or an association composed of public agencies or public entities, that does not, as an organization or association, respond to solicitations;
 - g. A product sample submitted to a public entity to assist the public entity to evaluate a solicitation;
 - h. A political campaign contribution;
 - i. An item generally available to the public; or
 - j. Anything of value that one public agency provides to another public agency (Utah Code 63G-6a-2402).
 - e. **“Kickback”** means a negotiated bribe in connection with a procurement or the administration of a contract or grant; and does not include items in subsection 4.e.(1) (Utah Code 63G-6a-2402).
2. Utah Code 63G-6a-2404 makes it unlawful:
- a. For a person who has or is seeking a contract with or a grant from a public entity

Section 8. Cash Disbursements

A. Purpose

The purpose of this section is to establish District procedures governing the authorization and review of all expenditures made by the District. The scope includes all activities at the District and in all locations where District activities are held and public funds are expended. These procedures apply to all District administration, licensed educators, staff, students, organizations, and individuals that initiate, authorize, or process cash disbursements on behalf of the District. It is expected that in all dealings, District employees will act in an ethical manner that is consistent with the Public Officers' Employees' Ethics Act, the Utah Educators' Standards, and State procurement law.

B. Definitions

1. **“Cash disbursement”** means a payment of money. Such disbursements are generally made by means of writing a check or using a credit card. A cash disbursement does not include the giving of change in a cash transaction.
2. **“District purchasing instrument”** means any of the following specific authorized means of making a purchase:
 - Check from a school or District authorized bank account;
 - Electronic funds transfer from a school or district authorized bank account;
 - Interdepartmental Billing form;
 - Miscellaneous Voucher;
 - Purchasing Card (also referred to as a P-card); and
 - Purchase Order, which is a district or school generated document that authorizes a purchase transaction that when accepted by the seller, becomes a contract binding on both parties.
3. **“Fiscal administrator”** means the top administrator at a given school or department. In a school, it is the principal. In a department, it is the department director/coordinator. In the case of a department with no assigned director/coordinator, it is the top administrator or middle manager who reports to the director who generally oversees the department.
4. **“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 districts or other public bodies (Utah Code 51-7-3(26)).

C. General Policies

1. All disbursement of public funds under District control shall be made using a District purchasing instrument and accompanied by documentation that establishes:

- a. compliance with all applicable state and federal laws and regulations; other District policies, any restrictions, rules, or regulations placed on the use of the funds by donors and granting agencies; and prudent management practices; and
 - b. reasonableness and necessity for carrying out the programs and activities of the District.
2. All disbursements shall be signed by the fiscal administrator signifying his/her review for compliance, reasonableness, and necessity of the purchase. Signature stamps shall not be used in lieu of an actual signature.

In cases where the fiscal administrator is also the payee, the disbursement must be reviewed and approved by the fiscal administrator's direct line supervisor prior to being made.

3. All disbursements shall be executed through the school administrative office or the District Business Department and recorded in the school or District's accounting records using an account code that accurately reflects the expenditure being made.
4. Access to District purchasing instruments as well as bank accounts and statements shall be secured and controlled by the District Business Department or a school's administrative office. (P-cards shall be secured by the named card holder.)
5. Any fiscal administrator who authorizes an employee under his/her direction to receive a P-card understands that he/she is pre-approving all subsequent purchases that will be made by the employee using his/her P-card. To maintain accountability, all P-card statements are to be reconciled by the cardholder on a monthly basis, have original receipts attached, and be reviewed and signed. If there is a discrepancy or problem with any specific purchase on the statement, it must be resolved immediately by contacting the Business Department.
6. The District is exempted from paying sales tax on purchases it makes. To qualify for the exemption, the purchase must be made using District funds. A completed TC-721 Exemption Certificate may be used to evidence the exemption (Utah Code 59-12-104).
7. Access to the school and District accounting systems shall be secured and safeguarded by restricted passwords.
8. Checks shall be made payable to specified payees and never to "cash" or "bearer." Blank checks shall never be signed by both parties in advance of a disbursement.
9. Purchases of goods or services with Public funds for personal use or personal gain are strictly prohibited (see the Utah Public Officers' and Employees' Ethics Act (Utah Code 67-16-102 et. seq.)).
10. Fiscal administrators at Uintah High School shall ensure that uncashed checks written by the school and other unclaimed property are properly remitted to the District. The Business

Administrator or his/her designee shall ensure that District unclaimed property is escheated to the State of Utah (Utah Code 67-4a-102 et. seq.).

11. Fiscal administrators at the Uintah High School shall review and approve any and all transfers from one activity account to another.

C. Reimbursements

1. Employees will be reimbursed for District purchases made using personal funds under the following conditions:
 - a. The employee obtained prior approval from their fiscal administrator to make the purchase. Because District purchases should be made with a District purchasing instrument whenever possible, fiscal administrators should exercise caution and require a compelling reason before granting approval to an employee to use personal funds and then seek reimbursement.
 - b. Proof of payment must be either cash, check, or credit card
 - c. The items or services purchased using personal funds are verified by the fiscal administrator to have been put into use for District purposes and are in compliance with all other District policies.
 - d. Each transaction is evidenced by original itemized receipts.
 - e. Sales tax will not be reimbursed except when imposed for out-of-state lodging related to District business.
 - f. The request for reimbursement must be received in the Business Department no later than 60 days after the date of the purchase.
2. District purchases made using personal funds must adhere to the requirements of the District's procurement policies including but not limited to dollar thresholds, documented quote requirements, etc.

NOTES:

Section 9. Fixed Assets

A. Purpose

It is the responsibility of all District employees to be able to identify and safeguard the assets of Uintah School District. This section will assist all employees in gaining an understanding of their responsibilities for safeguarding and accounting for the District's assets. As each employee fulfills their responsibility to account for District assets, they will fulfill the Uintah School District's Vision: "As a learning community, we advocate for all students, provide quality education, and prepare our students for success now and in the future."

B. Definitions

1. "**Capital Asset**" is land, improvement to land, easements, buildings, building improvements, vehicles, machinery, equipment, and other assets which are used in operations, have an initial useful life exceeding beyond one year, and have a cost that exceeds thresholds set forth in the Uintah School District's Purchasing Policy 9.3.
2. "**Asset tag**" is a unique barcoded number assigned to each individual capital asset.
3. "**Fiscal administrator**" means the top administrator at a given school or department. In a school, it is the principal. In a department, it is the department director/coordinator. In case of a department with no assigned director/coordinator, it is the top administrator or middle manager who reports to the director who generally oversees the department.

C. Purchasing and Initial Recording Responsibilities

1. All purchased capital assets must be acquired through the Purchase Order (PO) process.
2. PO/Approval Process:
 - a. School/program financial secretary initiates a purchase order in the District's financial/accounting system.
 - b. Fiscal administrators are responsible for approving all purchase orders generated using funds designated for use at their individual schools/programs. An approval indicates that the expenditure is authorized and that the proper budget code is being used.
 - i. Purchases may require additional approvals from the Purchasing Agent and/or the Business Administrator if the dollar threshold warrants such.
3. Upon receipt of the newly purchased capital asset, the purchasing location must assign an asset tag number to the asset and forward the following information to the District accounts payable clerk:
 - Documentation, consisting of the PO
 - Date the asset was received at the purchasing location
 - Newly assigned asset tag number

- Detailed description including the Serial and/or VIN number
 - Placement location of the asset
3. The accounts payable clerk matches the PO with the vendor's invoice and issues payment after which she forwards the PO, asset tag, asset details, invoice and check copy to the District controller.
 4. The controller reviews the documentation and records the capital asset into the District's financial/accounting system where it is tracked and depreciated over the assets useful life.

D. Tracking and Safe Guarding Capital Assets

1. Asset information is tracked primarily by the unique asset tag number, serial number (if applicable), description and placement location.
2. Periodic Physical Inventory Verifications
 - a. Responsibilities of the Controller:
 - i. At least once a year distribute the Uintah School District Capital Asset Report to each school and department throughout the District.
 - ii. Receive and review each location's certified Periodic Physical Inventory Report.
 - iii. Investigate material variances of asset data from completed Periodic Physical Inventory Verifications Reports and make appropriate updates to the capital assets account.
 - b. Fiscal administrators, or his/her designee, shall ensure physical inventory verifications are completed and District capital assets data are accurate and up to date.
 - i. Upon receipt of the Capital Asset Report, each fiscal administrator, or designee, shall verify the existence of each asset and report changes in condition or location.
 - ii. Staff at each school or location must assist in supplying and facilitating the verification of assets.
 - iii. Upon completion of the periodic inventory verification, fiscal administrators shall provide the District controller with an updated and certified copy of the Capital Asset Report.
3. Onsite Audits
 - a. The Business Department will perform random, onsite audits of recorded assets.

Section 10. Use and Rental of School Facilities

A. Statement of Purpose

1. Pursuant to Utah State law and to further promote cooperation with the community, Uintah School District facilities, including buildings and grounds, are available for rent under conditions detailed in these procedures. All events and activities shall be coordinated with the District Rental Facilitator and renters shall follow the District approved rental application process. Damages to District property will be assessed directly to renters.
2. Principals or designees are responsible for all facility use. Facility supervision is required in all cases. The District retains the right to refuse or terminate facility usage if use is disruptive to school operations, counter to District policies, damaging to District property, discriminatory under federal or state laws, demeaning or degrading to District employees or other persons, or otherwise inappropriate for District facility use. Any prospective changes to rental agreements will be made only after reasonable prior notification. The District Rental Facilitator, in consultation with school administrators, shall restrict rentals to intended uses of facilities and shall deny rental applications if proposed activities are likely to result in damage to the facility or exceptional upkeep. Renters must return facilities to their original condition, including classrooms.

B. Rental Application

1. Applications, payment, and proof of insurance must be completed and submitted to the school or District at least 30 days prior to the proposed event or activity. A renter may schedule multiple day events or multiple activities throughout the year based on availability. The school and District reserve the right to determine availability. The school or District may deny applications or cancel rentals at any time if emergencies or unforeseen circumstances require. Renters must disclose in the application the nature of all events or activities, anticipated numbers of participants, and the intended duration of the activity or event. An approved application shall constitute a rental agreement.

C. Inter-local Governmental Agreements

1. The District may enter into inter-local agreements for long-term or seasonal use of facilities with municipalities, tax-supported agencies, or other organizations if those entities' activities are beneficial to the District. Inter-local agreements will be negotiated at the District level and approved by the Superintendent or the Superintendent's designee. Building administrators are not authorized to negotiate inter-local agreements.

D. User Categories/Priorities

The following categories correspond to the Facility and Grounds Use Fee Schedule and represent the order of priority the District will use when considering rental applications.

Please see the "Facility and Grounds Use Fee Schedule" in the Exhibit section.

Category I Uses on the Fee Schedule

1. District or School-Sponsored Events or Activities

Non-business events or activities involving K-12 students are those that are approved as such by the school principal that:

- a. are initiated, managed, or supervised by schools, teachers, staff or administrators;
- b. use school facilities, equipment, or other school resources (not part of a rental or other contractual arrangement); or
- c. are supported or subsidized by school or District funds, including the public school's activity funds or minimum school program dollars.

District facilities used for District or school-sponsored events and activities are subject to Category I fees on the fee schedule

If use impacts the normal duties of facility personnel or requires additional personnel, those costs may be charged to the sponsoring school/department or renters.

Category II Uses on the Fee Schedule

1. Government Divisions, Political Party Single Use Events

Single use events, which include town meetings and local governmental hearings, meet the candidate nights, performances, celebrations, or other similar activities that are confined to a forty-eight hour period and are not regularly recurring.

2. Youth Leagues, Government Divisions, or Political Party Extended Use Events

Extended use may include such events as multiple day productions, practices for productions or pageants, seasonal athletic league games or matches, or other events that occupy a facility for three or more days, concurrent or intermittent.

3. Non-Profit or Non-Commercial

Organizations renting facilities under this category must provide evidence of nonprofit status and the official address of the organization.

Category III Uses on the Fee Schedule

1. Rentals used to gain profit or generate income are deemed to be commercial rentals.

E. Elections and Party Caucuses

1. The Board of Education authorizes the use of District facilities for elections and party caucuses and schools are expected to cooperate with officials in accommodating these events. Election judges and officials are responsible for setting up voting equipment. Supervision during elections and caucus meetings is required. Also, political party activities defined under Utah Code 20A-8-404 require that District facilities be made available unless the facility is scheduled for other purposes.
2. Use for purposes specified in this section are not subject to any fee schedule and the District Rental Facilitator and school administrator will negotiate for appropriate supervisory, custodial or other requested services. If use impacts local personnel's normal duties or

requires additional personnel, those costs may be charged to the sponsoring department school or renters.

F. Supervision and Operation

1. A District employee shall be present to supervise every facility event or activity. A custodian may act as supervisor but not during the custodian's regular work hours. The District Rental Facilitator, in consultation with school administration and the Vernal City/Uintah County Police Department will determine whether additional supervision by school personnel or law enforcement is needed based on the type of activity and the number of participants.

- a. Large Numbers of Participants

If the number of participants at any proposed event or activity is expected to exceed two hundred (200), a law enforcement officer must be requested on the rental application form. The District Rental Facilitator shall consult with the appropriate police department to determine whether additional law enforcement officers are needed.

- b. Kitchen Use

If the event or activity requires the use of kitchen facilities for food preparation, appropriate School Food Services staff must be requested on the rental application form to operate kitchen equipment.

- c. Technical Assistance

If renters require the use of sound or lighting systems, scoreboards, stage equipment, or other specialty equipment, District employed technicians (i.e. stage crew technicians) or other appropriate personnel must be requested on the rental application form to operate the equipment and related fees will be assessed.

G. Equipment and Supplies

1. Generally, rentals are for space only and do not include equipment, school/office supplies, or other property owned by the District. Some District-owned equipment is available for use but only after obtaining express permission prior to use and paying appropriate rental fees. Use of District-owned equipment shall be approved in advance by the local administration. Use of District shop equipment, lab equipment, and computers is prohibited. Renters will be assessed the cost for damaged or lost District equipment. Use of outside equipment, including portable computers or electronic devices and audio visual equipment is permitted. The use of all outside equipment shall be approved in advance by the District Rental Facilitator.

H. Insurance

1. Every individual, organization, or entity renting District facilities for on-school sponsored events or activities must provide evidence of liability insurance in the amount of

\$1,000,000 primary coverage per occurrence and \$3,000,000 aggregate coverage. The renter must list the District and the school as additional insured on a primary, noncontributory basis.

2. Entities that do not have a current policy may contact the insurance company of their choice. Utah State Risk Management (insurance carrier for the District) offers a commercial insurance program to cover outside entities renting District facilities. Current information on this insurance coverage can be obtained from the Utah State Office of Risk Management. 801-715-7125.

I. Payment of Fees

1. Fees will be charged for facility rentals according to the approved fee schedule, MOU, or agreement. A copy of the fee schedule can be found in the Exhibit section. All fees must be paid by check or money order at least 30 days prior to the scheduled event or activity. Fees are to be paid to the District Rental Facilitator whose office is located at the Uintah School District Office. Non-payment will render the rental agreement voidable at the District's election. Individuals or entities that exceed scheduled use shall pay additional fees per the fee schedule. All unpaid fees, including fees assessed for non-scheduled use or for damage to District property, are subject to collections.
2. A facility impact fee of \$40 per hour will be assessed for rentals occurring during non-standard times, which includes: Saturdays, Sundays, and holidays and weekdays in which schools are not otherwise in use; and scheduled school breaks.

J. Refunds for Cancellations

1. REFUNDS ARE NOT AUTOMATIC. The District Rental Facilitator must be notified in writing at least two days prior to the planned activity to qualify for a refund. A 10% fee may be retained for the time required to coordinate and process the rental request and the refund. The request must include the name of the person or entity to which the check should be made payable, mailing information, and a copy of the rental application. Rental "no shows" are not eligible for refunds.

K. Payment of Personnel

1. District personnel who provide services or supervision outside regular work hours shall be paid through the District Payroll Department. Cost for supervision or other personnel can be negotiated separately for inter-local agreements.

L. Care and Upkeep of Facilities

1. Any group or organization using District grounds or outside facilities must adhere to the following standards:
 - a. Grounds are not to be used in a manner or duration that will damage the grounds.

- b. Approved sports programs using high school football, baseball, softball, track, or tennis facilities shall work directly with the school or grounds and maintenance crews to preserve the facilities.
- c. Organized leagues, tournaments, or groups will not be allowed to have unscheduled activities in or on District facilities.
- d. All groups shall provide adult supervision to adequately monitor facilities. Monitoring is to maintain order and prevent vandalism and destruction of District property and adjoining properties. No unsupervised youth group or organizations will be allowed to use District facilities.
- e. Tampering, modifying or abusing field-watering equipment is prohibited.
- f. Users must be respectful and considerate to residents and private property bordering school grounds.
- g. Field marking must be done with an approved field marking paint in such a manner that it causes no damage or destruction to the grass or other vegetation.
- h. Portable goals must be set up and taken down each day they are used. Permanent goals must be pre-approved by the District before installation.
- i. Driving vehicles on playing fields, tracks, or playground asphalt areas is prohibited. Parking must be in designated parking areas only.
- j. No alcohol, tobacco, or drugs are allowed on school grounds.
- k. No loud music or inappropriate conduct is allowed on school grounds.
- l. No criminal activity, vandalism, or destruction of school property or equipment is allowed on or around school grounds.
- m. Supplies or equipment belonging to the school or its students may not be removed from the premises.
- n. Climbing on fences or backstops is not allowed

M. Other Restrictions and Requirements

1. Reservation of Rights to Deny Requests

District administration has discretion to deny requests that would disrupt regular education programming; threaten damage to the facility or grounds; create health or safety concerns; and/or contribute to any violation of any state or federal laws.

2. Closing Facilities

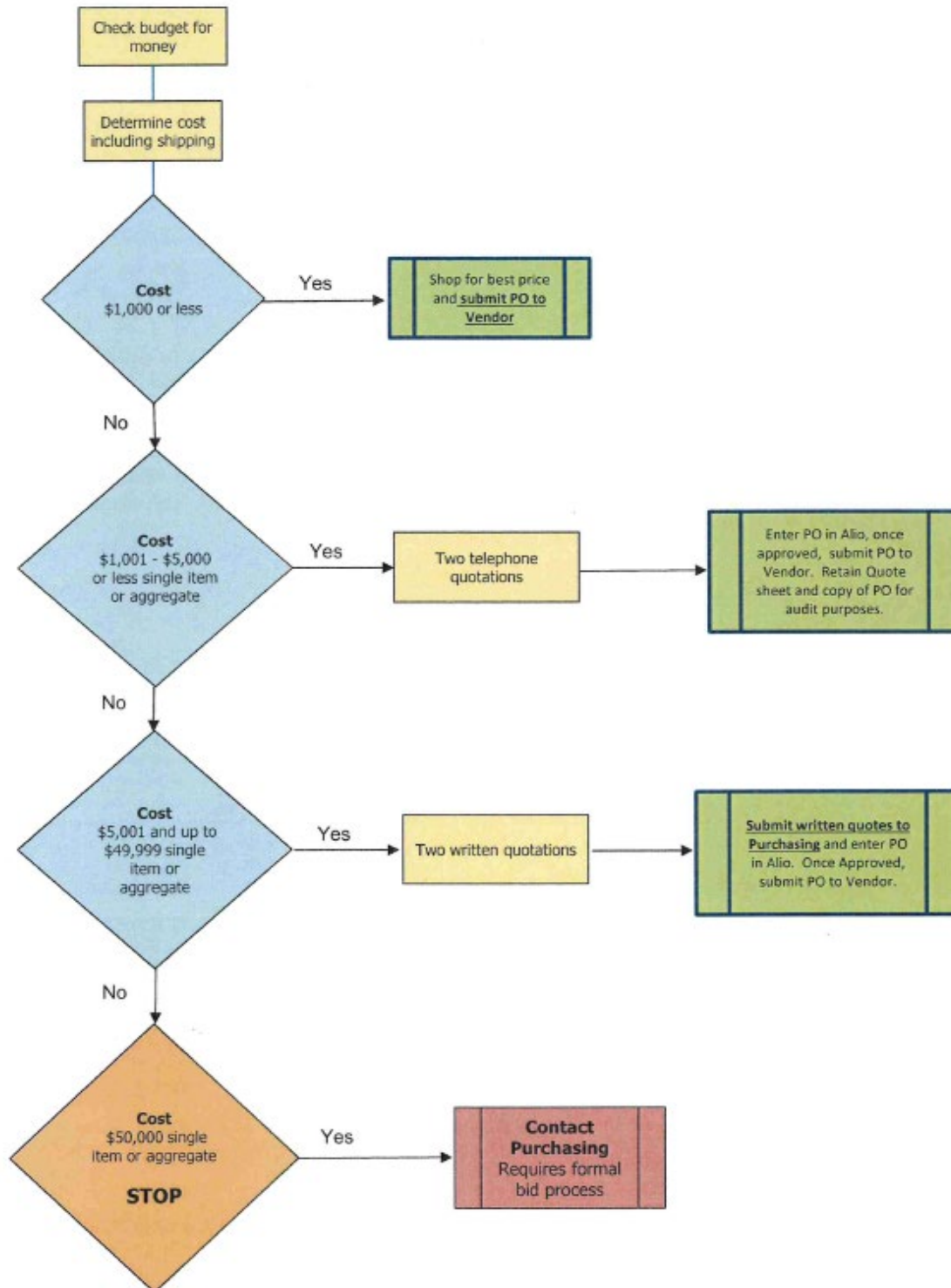
- a. All school facilities close at 11:00 p.m. and all grounds close at 10:00 p.m.

2. Adherence to Policies and Laws

Section 11. Exhibits

1. Purchasing Flow Chart (See Section 7 Pages 24-35)

Uintah School District Purchasing Flowchart



2. Facilities Rental Fee Schedule (See Section 10 Pages 43-48)

Uintah School District

**Facility and Grounds Use Fee Schedule
 Rates are per hour unless noted**

Facility (Current Fee)	Non-Business Events Involving K-12 Kids	Gov Charitable Not-For Profit	Commercial or Fee Charged
	All charges per hour	All Charges per hour	All Charges per hour
Auditorium	No Fee	\$40	\$40
Little Theatre	No Fee	\$40	\$40
Auditorium Sound (Tech must be present)	No Fee	\$15	\$15
Auditorium Lights (Tech must be present)	\$25	\$25	\$25
Gymnasium - UHS/VJH/VMS	No Fee	\$40	\$40
Gymnasium - Elementary Schools	No Fee	\$40	\$40
Field - Non-turf	No Fee	\$40	\$40
Stadium (Includes track and football field)	\$75	\$75	\$150
Stadium with Press Box (Tech must be present)	Add'l \$15	Add'l \$15	Add'l \$25
Field - General Area	No Fee	\$40	\$40
Tennis Courts	No Fee	\$40	\$40
Parking Lot	No Fee	\$40	\$40
Cafeteria/Commons	No Fee	\$40	\$40
Kitchen (Must have USD cook present)	No Fee	\$40	\$40
Classroom - 1st	No Fee	\$10	\$10
Classroom - Additional	No Fee	\$10	\$10
Dance Room	No Fee	\$40	\$40
Turf Farm (By VMS)	No Fee	\$40	\$40
UHS Athletic Center	\$50	\$50	\$150
Wrestling Room	No Fee	\$40	\$40
Weight Room	No Fee	\$40	\$40
Computer Lab (Tech must be present) (\$40)	No Fee	\$40	\$40
Science Lab	No Fee	\$40	\$40
Vocational Shop	\$10	\$40	\$40
Outdoor Lights Flat Fee (Per Field Per Night)	\$50	\$50	\$50

Uintah School District Financial Procedures Manual
 Section 11 – Exhibits

Personnel	Events Involving K-12 Kids	Gov Charitable Not-For Profit (Kids)	Commercial or Fee Charged
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<u>Group Size</u>	<u>Small Group 1-150</u>	<u>Medium Group 151-500</u>	<u>Large Group 501+</u>
Cleaning Fee Deposit (A portion may be refunded, depending on the cleaning check list).	\$100	\$100	\$200
Sanitizing Fee (Non-Refundable)	\$25	\$35-\$50	Negotiated per event
<u>Personnel and Utilities</u>	<u>All charges per hour</u>	<u>All charges per hour</u>	<u>All charges per hour</u>
Building Use Supervisor	\$30	\$30	\$30
Custodial Staff	\$30	\$30	\$30
Kitchen Staff	\$30	\$30	\$30
Light/Sound Technician	\$30	\$30	\$30
Security/Police/Fire	Actual Cost	Actual Cost	Actual Cost
Above Positions - Holiday, School Holiday Break, Sunday	\$45	\$45	\$45

Equipment Use priced separately. If School District equipment is used, a School District representative must be present.

Section 11. Exhibits

General Capitalization Thresholds

Asset Category	Capitalization Threshold
Equipment	\$ 5,000
Computer Equipment	\$ 200
Land Improvements	\$ 25,000
Building Improvements	\$ 25,000
Vehicles	\$ 25,000
Internal Use Software	
Minor	\$ 5,000
Major	\$ 50,000

Additional Detail

Equipment: copier, single item of furniture, and other machinery totaling more than \$5,000

Computer Equipment: Any computer, laptop, desktop, or all-in-one over \$200. Exceptions include chromebooks and tablets.

Coding/Capitalization Decision Chart

