

School Transparency Packet (STP)

(Revised 11/24/2014)

School Transparency Packet (STP)
Table of Contents

Documents	Section
Training Memo	1
Club Season Memo.....	2
Utah Code 67-16	3
Camps and Clinics Procedures	4
Fund Raising	5
Emoluments	6
Disclosure of Required/Optional Fees	7
Contracts	8
Music Programs	9
Title IX	10
Purchasing	11
Athletics and Activities Acknowledgement	12

Section 1
Training Memo



575 NORTH 100 EAST AMERICAN FORK, UTAH 84003-1758 (801) 610-8556 Fax (801) 610-8516

JESS CHRISTEN, ADMINISTRATOR 10-12 & ADULT SCHOOLS

TO: Secondary Principals

FROM: Jess Christen, Administrator, 10-12 & Adult Schools

DATE: March 24, 2014

SUBJECT: Mandatory training head coaches and activity supervisors in proper procedures (STP).

It is the responsibility of the administration to annually train all head coaches and activity supervisors in proper procedures and review the complexity of managing extra-curricular activities. Administration will meet with each head coach or activity supervisor to review the previous year/season and plan for the upcoming year/season. The School Transparency Packet (STP) must be reviewed and the Athletics and Activities Annual Financial Acknowledgement must be signed annually, retained indefinitely with a copy sent to the Payroll office. A current acknowledgement must be on record to receive compensation.

Employees are responsible to comply with all relevant Federal, State and District rules and regulation, including but not limited to:

- Utah Code 67-16 Ethics Act
- USBE Rule 277-113 LEA Fiscal Policies and Accountability
- ASD Policies and Procedures.

The STP specifically covers issues regarding:

- Camps and clinics (Procedures Handbook Camps and Clinics tab)
- Booster Clubs (Booster Club Handbook)
- Fundraisers (Procedures Handbook Secondary Acct. tab)
- Accounting procedures (Procedures Handbook, Secondary Acct. tab)
- Procurement procedures
- Board approved fees (Procedure Handbook, Student Fees tab)
- Building rentals (Procedures Handbook, Building Rental tab)
- Out of State travel (Procedures Handbook, Other Procedures tab)

The intent of the training is to protect the employee from making mistakes that could be detrimental to themselves, the school or the district and to be transparent to the public.

Dr. Vernon M. Henshaw, Superintendent
Sam Jarman, Assistant Superintendent Educational Services & Schools Board
of Education: John C. Burton, President; JoDee C. Sundberg, Vice-President;
Scott Carlson, Brian Halladay, Wendy K. Hart, Paula H. Hill, Deborah C. Taylor

Section 2
Club Season Memo

Memo:

To: Principals, Coaches and Advisors

From: Jess Christen, Supervisor 10-12

Date: 4/18/2013

Subject: Answers to questions raised in STP training concerning addendas, seasons, camps and clinics and facility use.

Definition of what the addenda covers: The addenda covers all activities and duties during the scheduled season and all administrative duties out of season. This includes post-season regional or national events if a team is invited or chooses to attend.

Club Season: If a coach/advisor has a club season they can make up to the amount of their addenda for the club season so long as the funds generated support it. Example: The school decides to have a baseball club during the summer (the school sponsors the club). All finances would be handled by the school in a club account for purchasing and payroll purposes according to all district policies and procedures.

Camps and Clinics: Coaches/advisors can be paid for camps and clinics using a published rate of pay so long as the funds generated support it. Since coaches are salaried employees, they are exempt from over time pay. Coaches/advisors can be paid for eight hours a day up to forty hours a week. Any camp or clinic that would exceed eight hours a day or forty hours a week must be approved by the principal and supervisor for extended pay.

The public (including coaches) can rent the facilities for camps and clinics. All building rental agreements must be signed and paid for in accordance to the building rental policy. Coaches must complete the public but private paperwork if they choose to rent the facilities to run a camp or clinic.

Clinics can be held during the season with guest clinicians. However, coaches and advisors cannot be paid for a clinic during the season because it falls within the duties covered by the addenda.

Facility Use: In season, school sponsored programs have priority for building use. The building cannot be used by non-school sponsored groups or programs without a rental agreement in place. This includes district employees sponsoring a public but private camp or clinic, feeder and or developmental programs.

Memo

To: Jess Christen, ASD Director of High Schools

From: ASD High School Principals

Date: February 13, 2014

Subject: Defining Season Dates Covered by District Extra-curricular Addenda

According to the School Transparency Packet regarding camps and clinics, “compensation received may not overlap (double dip) District approved stipend for school sponsored activities.” Furthermore, “the addenda cover all activities and duties during the scheduled season and all administrative duties out of season, ... and includes post-season regional or national events if a team is invited or chooses to attend.” A clarifying memo in the packet, states the “coaches and advisors cannot be paid for a clinic during the season because it falls within the duties covered by the addenda.” Therefore, in order to effectively and consistently implement these guidelines, school’s and Business Services need clarity and agreement on beginning and end dates for the extracurricular assignments and the time frame for which the addenda is compensating. This understanding will identify the windows for camps and clinics or non-district sponsored activities.

As high school principals, we propose the following dates define the seasons of each of the extra-curricular seasons for which district addenda are assigned:

Activity/Sport	Base Addenda	Beginning Date	Ending Date
Basketball	\$2,200.00	UHSAA start (~Nov. 11)	Championship (~Mar. 8)
Football	\$2,640.00	UHSAA start (~Aug. 1)	Championship (~Nov. 22)
Wrestling	\$1,815.00	UHSAA start (~Nov. 11)	Championship (~Feb. 15)
Baseball	\$1,705.00	UHSAA start (~Feb. 26)	Championship (~May 23)
Track	\$1,650.00	UHSAA 1 st contest (~Mar. 5)	Championship (~May 17)
Soccer	\$1,485.00	UHSAA start (~Aug. 1, Feb. 26)	Championship (~Oct. 25, May 22)
Volleyball	\$1,760.00	UHSAA start (~Aug. 1)	Championship (~Nov. 9)
Softball	\$1,705.00	UHSAA start (~Feb. 26)	Championship (~May 22)
Tennis	\$1,155.00	UHSAA start (~Aug. 1, Feb. 26)	Championship (~Oct. 12, May 17)
Cross Country	\$1,265.00	UHSAA start (~Aug. 1)	Championship (~Oct. 23)

Golf	\$1,045.00	UHSAA start (~Aug 1, Feb. 26)	Championship (~Oct. 8, May 12)
Swimming	\$1,485.00	UHSAA start (~Oct. 7)	Championship (~Feb. 15)
Debate	\$1,320.00	School start (~Aug. 20)	School end (~May 31)
Newspaper	\$825.00	School start (~Aug. 20)	School end (~May 31)
Yearbook	\$825.00	School start (~Aug. 20)	School end (~May 31)
Drama - general	\$1,540.00	School start (~Aug. 20)	School end (~May 31)
Drama - musical	\$1,650.00	School start (~Aug. 20)	School end (~May 31)
Inst. Music (band)	\$1,815.00	School start (~Aug. 20)	School end (~May 31)
Orchestra	\$1,485.00	School start (~Aug. 20)	School end (~May 31)
Vocal Music	\$1,705.00	School start (~Aug. 20)	School end (~May 31)
Pep Club/Drill	\$1,320.00	UHSAA fall start (~Aug. 1)	School end (~May 31)
Cheerleaders - fall	\$1,760.00	UHSAA fall start (~Aug. 1)	1 st Semester end (~Jan. 15)
Cheerleaders - winter	\$1,760.00	2 nd Semester start (~Jan 15)	School end (~May 31)
Dance	\$1,045.00	School start (~Aug. 20)	School end (~May 31)
Marching Band - summer (parades)	\$1,815.00	Principal approved four	summer weeks.
Marching Band - fall	\$2,035.00	School start (~Aug. 20)	Championships (~Nov. 1)
Color Guard	\$1,045.00	School start (~Aug. 20)	Championships (~Nov. 1)
Winter Guard	\$1,045.00	2 nd Semester start (~Jan. 14)	Championships (~Mar. 29)
Student Council*	\$1,808.00	UHSAA fall start (~Aug. 1)	School end (~May 31)

Section 3
Utah Code 67-16

Utah Code Title 67 Chapter 16
State Officers and Employees
Utah Public Officers' and Employees' Ethics Act

67-16-1. Short title.

This chapter is known as the "Utah Public Officers' and Employees' Ethics Act."

67-16-2. Purpose of chapter.

The purpose of this chapter is to set forth standards of conduct for officers and employees of the state of Utah and its political subdivisions in areas where there are actual or potential conflicts of interest between their public duties and their private interests. In this manner the Legislature intends to promote the public interest and strengthen the faith and confidence of the people of Utah in the integrity of their government. It does not intend to deny any public officer or employee the opportunities available to all other citizens of the state to acquire private economic or other interests so long as this does not interfere with his full and faithful discharge of his public duties.

67-16-3. Definitions.

As used in this chapter:

- (1) "Agency" means any department, division, agency, commission, board, council, committee, authority, or any other institution of the state or any of its political subdivisions.
- (2) "Agency head" means the chief executive or administrative officer of any agency.
- (3) "Assist" means to act, or offer or agree to act, in such a way as to help, represent, aid, advise, furnish information to, or otherwise provide assistance to a person or business entity, believing that such action is of help, aid, advice, or assistance to such person or business entity and with the intent to assist such person or business entity.
- (4) "Business entity" means a sole proprietorship, partnership, association, joint venture, corporation, firm, trust, foundation, or other organization or entity used in carrying on a business.
- (5) "Compensation" means anything of economic value, however designated, which is paid, loaned, granted, given, donated, or transferred to any person or business entity by anyone other than the governmental employer for or in consideration of personal services, materials, property, or any other thing whatsoever.
- (6) "Controlled, private, or protected information" means information classified as controlled, private, or protected in Title 63G, Chapter 2, Government Records Access and Management Act, or other applicable provision of law.
- (7) "Governmental action" means any action on the part of the state, a political subdivision, or an agency, including:
 - (a) any decision, determination, finding, ruling, or order; and
 - (b) any grant, payment, award, license, contract, subcontract, transaction, decision, sanction, or approval, or the denial thereof, or the failure to act in respect to.
- (8) "Improper disclosure" means disclosure of controlled, private, or protected information to any person who does not have the right to receive the information.
- (9) "Legislative employee" means any officer or employee of the Legislature, or any

committee of the Legislature, who is appointed or employed to serve, either with or without compensation, for an aggregate of less than 800 hours during any period of 365 days.

"Legislative employee" does not include legislators.

(10) "Legislator" means a member or member-elect of either house of the Legislature of the state of Utah.

(11) "Political subdivision" means a district, school district, or any other political subdivision of the state that is not an agency, but does not include a municipality or a county.

(12) "Public employee" means a person who is not a public officer who is employed on a full-time, part-time, or contract basis by the state or any of its political subdivisions. "Public employee" does not include legislators or legislative employees.

(13) "Public officer" means all elected or appointed officers of the state or any of its political subdivisions who occupy policymaking posts. "Public officer" does not include legislators or legislative employees.

(14) "State" means the state of Utah.

(15) "Substantial interest" means the ownership, either legally or equitably, by an individual, the individual's spouse, or the individual's minor children, of at least 10% of the outstanding capital stock of a corporation or a 10% interest in any other business entity.

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

(1) It is an offense for a public officer, public employee, or legislator, under circumstances not amounting to a violation of Section **63G-6-1001** or **76-8-105**, to:

(a) accept employment or engage in any business or professional activity that he might reasonably expect would require or induce him to improperly disclose controlled information that he has gained by reason of his official position;

(b) disclose or improperly use controlled, private, or protected information acquired by reason of his official position or in the course of official duties in order to further substantially the officer's or employee's personal economic interest or to secure special privileges or exemptions for himself or others;

(c) use or attempt to use his official position to:

(i) further substantially the officer's or employee's personal economic interest; or

(ii) secure special privileges or exemptions for himself or others;

(d) accept other employment that he might expect would impair his independence of judgment in the performance of his public duties; or

(e) accept other employment that he might expect would interfere with the ethical performance of his 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**.

67-16-4 (Effective 05/01/13). Improperly disclosing or using private, controlled, or

protected information -- Using position to secure privileges or exemptions -- Accepting employment which would impair independence of judgment or ethical performance -- Exception.

(1) It is an offense for a public officer, public employee, or legislator, under circumstances not amounting to a violation of Section **63G-6a-2304** or **76-8-105**, to:

(a) accept employment or engage in any business or professional activity that he might reasonably expect would require or induce him to improperly disclose controlled information that he has gained by reason of his official position;

(b) disclose or improperly use controlled, private, or protected information acquired by reason of his official position or in the course of official duties in order to further substantially the officer's or employee's personal economic interest or to secure special privileges or exemptions for himself or others;

(c) use or attempt to use his official position to:

(i) further substantially the officer's or employee's personal economic interest; or

(ii) secure special privileges or exemptions for himself or others;

(d) accept other employment that he might expect would impair his independence of judgment in the performance of his public duties; or

(e) accept other employment that he might expect would interfere with the ethical performance of his 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**.

67-16-5 (Superseded 05/01/13). 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 then 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) It is an offense for a public officer or public employee, under circumstances not amounting to a violation of Section **63G-6-1001** or **76-8-105**, 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 improperly to 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 of 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.

67-16-5 (Effective 05/01/13). 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 then 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) It is an offense for a public officer or public employee, under circumstances not amounting to a violation of Section **63G-6a-2304** or **76-8-105**, 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 improperly to 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 of 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.

67-16-5.3 (Superseded 05/01/13). Requiring donation, payment, or service to government agency in exchange for approval -- When prohibited.

(1) It is an offense for a public officer, public employee, or legislator, under circumstances not amounting to a violation of Section **63G-6-1001** or **76-8-105**, to demand from any person as a condition of granting any application or request for a permit, approval, or other authorization, that the person donate personal property, money, or services to any agency.

(2) (a) Subsection (1) does not apply to any donation of property, funds, or services to an agency that is:

- (i) expressly required by statute, ordinance, or agency rule;
- (ii) mutually agreed to between the applicant and the entity issuing the permit, approval, or

other authorization;

(iii) made voluntarily by the applicant; or

(iv) a condition of a consent decree, settlement agreement, or other binding instrument entered into to resolve, in whole or in part, an actual or threatened agency enforcement action.

(b) If a person donates property, funds, or services to an agency, the agency shall, as part of the permit or other written authorization:

(i) identify that a donation has been made;

(ii) describe the donation;

(iii) certify, in writing, that the donation was voluntary; and

(iv) place that information in its files.

67-16-5.3 (Effective 05/01/13). Requiring donation, payment, or service to government agency in exchange for approval -- When prohibited.

(1) It is an offense for a public officer, public employee, or legislator, under circumstances not amounting to a violation of Section **63G-6a-2304** or **76-8-105**, to demand from any person as a condition of granting any application or request for a permit, approval, or other authorization, that the person donate personal property, money, or services to any agency.

(2) (a) Subsection (1) does not apply to any donation of property, funds, or services to an agency that is:

(i) expressly required by statute, ordinance, or agency rule;

(ii) mutually agreed to between the applicant and the entity issuing the permit, approval, or other authorization;

(iii) made voluntarily by the applicant; or

(iv) a condition of a consent decree, settlement agreement, or other binding instrument entered into to resolve, in whole or in part, an actual or threatened agency enforcement action.

(b) If a person donates property, funds, or services to an agency, the agency shall, as part of the permit or other written authorization:

(i) identify that a donation has been made;

(ii) describe the donation;

(iii) certify, in writing, that the donation was voluntary; and

(iv) place that information in its files.

67-16-5.6. Offering donation, payment, or service to government agency in exchange for approval -- When prohibited.

(1) It is an offense for any person, under circumstances not amounting to a violation of Section **76-8-103**, to donate or offer to donate personal property, money, or services to any agency on the condition that the agency or any other agency approve any application or request for a permit, approval, or other authorization.

(2) (a) Subsection (1) does not apply to any donation of property, funds, or services to an agency that is:

(i) otherwise expressly required by statute, ordinance, or agency rule;

(ii) mutually agreed to between the applicant and the entity issuing the permit, approval, or

other authorization;

(iii) a condition of a consent decree, settlement agreement, or other binding instrument entered into to resolve, in whole or in part, an actual or threatened agency enforcement action; or

(iv) made without condition.

(b) The person making the donation of property, funds, or services shall include with the donation a signed written statement certifying that the donation is made without condition.

(c) The agency receiving the donation shall place the signed written statement in its files.

67-16-6 (Superseded 05/01/13). Receiving compensation for assistance in transaction involving an agency -- Filing sworn statement.

(1) It is an offense for a public officer or public employee, under circumstances not amounting to a violation of Section **63G-6-1001** or **76-8-105**, to receive or agree to receive compensation for assisting any person or business entity in any transaction involving an agency unless the public officer or public employee files a sworn, written statement containing the information required by Subsection (2) with:

(a) the head of the officer or employee's own agency;

(b) the agency head of the agency with which the transaction is being conducted; and

(c) the state attorney general.

(2) The statement shall contain:

(a) the name and address of the public officer or public employee involved;

(b) the name of the public officer's or public employee's agency;

(c) the name and address of the person or business entity being or to be assisted; and

(d) a brief description of:

(i) the transaction as to which service is rendered or is to be rendered; and

(ii) the nature of the service performed or to be performed.

(3) The statement required to be filed under Subsection (1) shall be filed within 10 days after the date of any agreement between the public officer or public employee and the person or business entity being assisted or the receipt of compensation, whichever is earlier.

(4) The statement is public information and shall be available for examination by the public.

67-16-6 (Effective 05/01/13). Receiving compensation for assistance in transaction involving an agency -- Filing sworn statement.

(1) It is an offense for a public officer or public employee, under circumstances not amounting to a violation of Section **63G-6a-2304** or **76-8-105**, to receive or agree to receive compensation for assisting any person or business entity in any transaction involving an agency unless the public officer or public employee files a sworn, written statement containing the information required by Subsection (2) with:

(a) the head of the officer or employee's own agency;

(b) the agency head of the agency with which the transaction is being conducted; and

(c) the state attorney general.

(2) The statement shall contain:

(a) the name and address of the public officer or public employee involved;

- (b) the name of the public officer's or public employee's agency;
- (c) the name and address of the person or business entity being or to be assisted; and
- (d) a brief description of:
- (i) the transaction as to which service is rendered or is to be rendered; and
- (ii) the nature of the service performed or to be performed.

(3) The statement required to be filed under Subsection (1) shall be filed within 10 days after the date of any agreement between the public officer or public employee and the person or business entity being assisted or the receipt of compensation, whichever is earlier.

(4) The statement is public information and shall be available for examination by the public.

67-16-7. Disclosure of substantial interest in regulated business.

(1) Every public officer or public employee who is an officer, director, agent, employee, or the owner of a substantial interest in any business entity which is subject to the regulation of the agency by which the officer or employee is employed, shall disclose any such position held and the precise nature and value of the public officer's or public employee's interest upon first becoming a public officer or public employee, and again whenever the public officer's or public employee's position in the business entity changes significantly or if the value of his interest in the entity is significantly increased.

(2) The disclosure required under Subsection (1) shall be made in a sworn statement filed with:

- (a) the state attorney general in the case of public officers and public employees of the state;
- (b) the chief governing body of the political subdivision in the case of public officers and public employees of a political subdivision;
- (c) the head of the agency with which the public officer or public employee is affiliated; and
- (d) in the case of a public employee, with the immediate supervisor of the public employee.

(3) This section does not apply to instances where the total value of the interest does not exceed \$2,000. Life insurance policies and annuities shall not be considered in determining the value of any such interest.

(4) Disclosures made under this section are public information and shall be available for examination by the public.

67-16-8. Participation in transaction involving business as to which public officer or employee has interest -- Exceptions.

(1) No public officer or public employee shall participate in his official capacity or receive compensation in respect to any transaction between the state or any of its agencies and any business entity as to which such public officer or public employee is also an officer, director, or employee or owns a substantial interest, unless disclosure has been made as provided under Section 67-16-7.

(2) A concession contract between an agency, political subdivision, or the state and a certified professional golf association member who is a public employee or officer does not violate the provisions of Subsection (1) or Title 10, Chapter 3, Part 13.

67-16-9. Conflict of interests prohibited.

No public officer or public employee shall have personal investments in any business entity which will create a substantial conflict between his private interests and his public duties.

67-16-10. Inducing others to violate chapter.

No person shall induce or seek to induce any public officer or public employee to violate any of the provisions of this chapter.

67-16-11. Applicability of provisions.

The provisions of this chapter apply to all public officers and public employees.

67-16-12. Penalties for violation -- Removal from office or dismissal from employment.

In addition to any penalty contained in any other provision of law:

(1) any public officer or public employee who knowingly and intentionally violates this chapter, with the exception of Sections **67-16-6** and **67-16-7**, shall be dismissed from employment or removed from office as provided by law, rule, or policy within the agency; and

(2) any public officer, public employee, or person who knowingly and intentionally violates this chapter, with the exception of Sections **67-16-6** and **67-16-7**, shall be punished as follows:

(a) as a felony of the second degree if the total value of the compensation, conflict of interest, or assistance exceeds \$1,000;

(b) as a felony of the third degree if:

(i) the total value of the compensation, conflict of interest, or assistance is more than \$250 but not more than \$1,000; or

(ii) the public officer or public employee has been twice before convicted of violation of this chapter and the value of the conflict of interest, compensation, or assistance was \$250 or less;

(c) as a class A misdemeanor if the value of the compensation or assistance was more than \$100 but does not exceed \$250; or

(d) as a class B misdemeanor if the value of the compensation or assistance was \$100 or less.

67-16-14. Unethical transactions -- Duty to dismiss officer or employee -- Right to rescind or void contract.

If any transaction is entered into in violation of Section **67-16-6**, **67-16-7**, or **67-16-8**, the state, political subdivision, or agency involved:

(1) shall dismiss the public officer or public employee who knowingly and intentionally violates this chapter from employment or office as provided by law; and

(2) may rescind or void any contract or subcontract entered into in respect to such transaction without returning any part of the consideration that the state, political subdivision, or agency has received.

67-16-15. Complaint -- Political Subdivisions Ethics Review Commission.

A person may file a complaint for an alleged violation of this chapter by a political subdivision officer or employee in accordance with Title 11, Chapter 49, Political Subdivisions Ethics Review Commission.

Section 4
Camps and Clinics Procedures



Alpine School District

575 NORTH 100 EAST AMERICAN FORK, UTAH 84003-1758 (801) 610-8556 Fax (801) 610-8516

JESS CHRISTEN, ADMINISTRATOR 10-12 & ADULT SCHOOLS

TO: All Principals, Payroll and Financial Secretaries

FROM: Jess Christen, Administrator, 10-12 & Adult Schools

DATE: September 4, 2013 Revised

SUBJECT: Camps and Clinics revised in answer to questions raised at the August 29, 2013 Meeting at American Fork High School. See question 4 and 7.

Discussions regarding compensation for Camps and Clinics for Coaches required additional clarification. These issues have been addressed in questions 4 and 7.

The following procedures apply to camps and clinics:

1. Payroll needs Athletics and Activities Annual Financial Acknowledgements from all administrators, athletic director, coaches and activities directors before payment is made. Employees who are assisting do not need to sign this document.
2. All other paper work associated with the camp/clinic needs to be kept at the school for auditing purposes. Only the time cards and Financial Acknowledgements are sent to payroll.
3. Certified employees may earn their hourly rate. However, even though certified employees assisting the coach can be paid their current lane and step, they are limited in total dollars to the amount paid to the head coach. The hourly rate based on contract lane and step is intended for the actual camp. Any prep work before and after the actual camp should be paid at the curriculum rate (currently \$17.50/hr.). The curriculum rate is intended for non-face time with the students. The flyer must be attached to the time card to verify the actual camp/clinic dates and/or hours. All others helping with the camp/clinic are paid a published hourly rate that is associated with their role in the camp/clinic. The person must be qualified to have the appropriate job code (a classified employee cannot be paid a certified job code). We are recommending an H02 (currently \$8.45) or M06

- (currently \$10.00). No one participating in the camp/clinic can make more than the head coach.
4. A head coach paraprofessional from the community or a classified employee may receive the teacher hourly rate (currently \$25.38). An assistant coach paraprofessional from the community or a classified employee may receive 67% of the teacher hourly rate (currently \$17.00). Hourly classified employees are limited to 27 ½ hours per week including hours associated with a camp.
 5. All people helping with the camp/clinic must be paid on a time card unless one of the two situations applies:
 - a. They qualify as an independent contractor under IRS regulations. Then they are paid using an addendum through accounts payable. This requires the IRS form W-9 before services are rendered.
 - b. The camp does not have the funds to support the hourly rate for the employee. For example, if you told someone involved with teaching or coaching that if they have the funds to support an hourly rate of \$10.00 per hour for each hour that they work then they will be paid that rate for each hour. However, if the camp does not collect enough to cover this, then you can use an addendum to pay a lump sum that the camp can support. So, if someone works 20 hours for \$10.00 hour, but the camp only has \$125.00 available, then the addenda is used to pay the lump sum. The addenda can never be used to pay more than the actual hours worked at a published rate. We suggest that employees that are directly involved with coaching, be informed that they may be receiving a flat amount if the camp/clinic lacks sufficient funds to pay the hourly rate for the hours worked. **The time card must be attached to the addendum for the actual hours worked with the hourly rate of pay and an explanation that sufficient funds were not available.** Time cards must be attached to verify that work was actually performed even when paid on an addenda.
 5. Any classified employee assisting with the camp/clinic who is not directly involved with coaching/teaching functions must be paid an hourly rate of pay for all hours worked, regardless of whether or not there are sufficient funds available. An example would be a person hired to do secretarial or organization duties. FSLA require that classified employees be paid first. Funds available after these employees are paid can then be divided appropriate among the coaching/teaching staff.
 6. Camps/clinics are limited to 8 hours a day and or 40 hours per week, unless there are extenuating circumstances, such as away from the school where travel and extended hours were needed. This should be the exception, not the rule. The Principal and Jess Christen must sign the time card to approve any exceptions.
 7. The coach may not use any excess funds collected in a school sponsored camp or clinic for additional compensation for the current camp or for open court practice time.

- a. Any additional or extra income from the camp or clinic should be used to reduce the overall cost to the students for participating in the program.
 - b. If the coach wants the potential to earn more compensation than the prescribed salary, the coach should rent the building and treat the camp or clinic as a private, non sponsored event.
 - c. Parents expect their fees to be used for the camp and to benefit the program. Using the fees to pay salaries for other programs or events does not use the fees in the means intended. It may also provide an incentive for coaches to inflate the cost of the camp to receive additional personal benefit.
 - d. Using excess funds to cover compensation for open court time results in “double dipping” because the practice time is covered in the coach’s addenda.
 - e. Utah state Risk Management states that the District should receive some benefit from school sponsored events since the District is covering not only the insurance but also all facility costs. If all excess funds are being paid out to the coach, there is no benefit to the District. However, excess funds may benefit the school or the program associated with the activity.
8. It is not intended that established summer school programs be converted into a camp/clinic. The summer school rate is applicable for all summer programs. Summer school programs are generally for extended periods of time.

You may call payroll if you have any questions.

Jackie Ketchersid
801-610-8428

Amanda Jensen
801-610-8489

Alpine School District

Guidelines for Camps, Clinics, Non-District Sponsored Activities

I. District Guideline

The purpose of these guidelines is to provide direction and procedures for camps, clinics and other extra-curricular activities. These guidelines define when an employee is acting within the scope of employee duties with respect to school district activities (sponsored activities), and when an employee provides or participates in private but public education-related (non-sponsored) activities outside of their public education employment. These guidelines also define the employee's responsibility whether these activities occur on or off school premises and identifies when an employee does not represent the school district, and provides notice to employees regarding disclosure duties (Utah State Board Rule R277-107).

The individual or company receiving the primary financial benefit of an activity must also have full financial responsibility and liability of the activity. It is unfair to the taxpayer to bear the financial burden of covering the expense while a private individual has the financial gain. Activities that benefit the school, a school program, or are sponsored by a state or nationally affiliated educational organization providing worthwhile learning experience for students that are in part or fully subsidized by taxpayer dollars are school sponsored. Other activities are non-sponsored.

School sponsored activities include activities, fundraising events, clubs, camps, clinics or other event or activity that is authorized by a specific school which supports the District or authorized school club, activity, sport, class or program that also satisfies at least one of the following conditions:

- it is managed or supervised by a District or public school, or District or public school employee;
- it uses the District or public school's facilities, equipment, or other school resources;
- or
- it is supported or subsidized by public funds, including the public school's activity funds or minimum school program dollars.

(Rule 277-113-1)

Any team camp is district sponsored and must follow district sponsored procedures.

Non-sponsored activities include activities in which an Alpine School District employee participates and may/may not receive compensation directly from current or prospective students of the school district. Such activities include but are not limited to:

- A. Tutoring
- B. Lessons
- C. Travel Opportunities
- D. Independent Contractor
- E. Camps and Clinics (Non-team camps)

Off-Premises Camps and Clinics

It is a violation of State rules to imply that non-sponsored activities are required for participation in school activities or programs. When the team attends a camp, it appears the event was required, whether stated or implied. As a result, if the team participates in an event it must follow school sponsored rules.

All checks from students to attend camp are written to the school with full disclosure to the parent of the distribution of the cost of camp such as coaching supervision, transportation, t-shirt, camp registration fee, etc.

Decision Tree

The following decision tree is provided for clarification.

Is primary financial beneficiary of the activity a private individual or company, or could it be considered that taxpayer funds are inappropriately subsidizing a private individual or company, or is an individual receiving personal economic benefit because of their position at the school (using school/District assets for personal gain)? Can the District employee establish their own level of compensation utilizing all proceeds from the camps, lessons, or other activity without regard to established hourly rates of pay?

If yes to any of the above, then the activity should be listed as non-school sponsored, and must follow the non-sponsored guidelines.

If not, then the activity is school sponsored and must follow the sponsored guidelines. For school sponsored camps, private lesson, or other activities the employee must be compensated on an established hourly rate of pay through payroll.

School Sponsored Events

Camps, clinics, and other activities involving school sanctioned groups such as teams, performing arts, or other school employee groups, must be handled as “District Sponsored Events”. When an event is sponsored by a coach or instructor at the school, the public believes that the event is sponsored by the school.

- All district sponsored events must be pre-approved by school administration. Employees must submit planned events well in advance, preferably on an annual basis. Pre-approval must be obtained before any public or parent meetings.
- Merely having a key does not grant permission to use facilities.
- The school’s **financial secretary** must collect all fees for camps or clinics or other activities sponsored by the district. Teachers or coaches cannot collect fees. All costs associated with camp, clinic or other activity must also be submitted to the financial secretary for payment. Purchase cards may be used.
- Fee waiver procedures apply to all activities sponsored by the district.
- A roll with attendance must be kept for all camps and clinics. (See pg. 13)
- Attached worksheets must be completed.
- Out of state, overnight activities must have the approval of the Board of Education.
- For off premises and overnight sponsored events, all compensation, if any to coaches or advisors, must be processed through district payroll. Hours to be compensated are to be pre-approved by the administration. To prevent a conflict of interest no compensation can be received outside district payroll. Non-district employees must complete the IRS form W-9 before being compensated by the district. The district will issue an IRS form 1099 at the end of the year. Disclosure must be made itemizing how student fees are proposed to be used for the camp (i.e. room and board, t-shirt, supervision, transportation, etc.).
- Any non-district employee must be fingerprinted before performing services for the district if the employee will be working one on one with the students and must abide by district guidelines.
- Coaches, advisors and other school personnel cannot increase vendor fees for camps, clinics, workshops, etc. to help increase personal remuneration.
- School sponsored activities shall be reasonably equal for boys and girls.

Compensation

- Coaches or teachers may be paid the summer school rate, curriculum rate, or contract teacher hourly rate based on lane and step, provided the money collected for the activity supports that rate. (Hourly rate effective July 1, 2013). Contract teacher hourly rate is calculated by dividing the base annual salary (lane and step) by 182 days to calculate the daily rate. The daily rate is divided by 7 hours to calculate the hourly rate. An employee may not claim more than 8 hours of compensation a day for camps or clinics.
- Compensation received may not overlap (double dip) District approved stipend for school sponsored activities.
- District employees must disclose compensation received from camp fees if district students are involved in the activity. The salaries must be disclosed by position. No compensation received may overlap any District approved stipend.
- The employee must submit a time card to the payroll department indicating the actual hours worked to be paid. The school will be charged the coach’s or teacher’s salary plus benefits. With prior written approval from the principal, the school may pay non-district employees as independent contractors through 1099. Non district employees must complete the W-9 prior to payment. (See

- pg. 9) The district will issue a 1099 form at the end of the year.
- Compensation for outside clinicians should be reasonable, and not substantially more than standard hourly rates; otherwise, the event should be classified as non school sponsored.
 - Payroll needs Athletics and Activities Annual Financial Acknowledgements from all administrators, athletic director, coaches and activities directors before payment is made. Employees who are assisting do not need to sign this document.
 - All other paper work associated with the camp/clinic needs to be kept at the school for auditing purposes. Only the time cards and Financial Acknowledgements are sent to payroll.
 - Certified employees may earn their hourly rate. However, even though certified employees assisting the coach can be paid their current lane and step, they are limited in total dollars to the amount paid to the head coach. The hourly rate based on contract lane and step is intended for the actual camp. Any prep work before and after the actual camp should be paid at the curriculum rate (currently \$17.50/hr.). The curriculum rate is intended for non-face time with the students. The flyer must be attached to the time card to verify the actual camp/clinic dates and/or hours. All others helping with the camp/clinic are paid a published hourly rate that is associated with their role in the camp/clinic. The person must be qualified to have the appropriate job code (a classified employee cannot be paid a certified job code). We are recommending an H02 (currently \$8.45) or M06 (currently \$10.00). No one participating in the camp/clinic can make more than the head coach.
 - A head coach paraprofessional from the community or a classified employee may receive the teacher hourly rate (currently \$25.38). An assistant coach paraprofessional from the community or a classified employee may receive 67% of the teacher hourly rate (currently \$17.00). Hourly classified employees are limited to 27 ½ hours per week including hours associated with a camp.
 - All people helping with the camp/clinic must be paid on a time card unless one of the two situations applies:
 - They qualify as an independent contractor under IRS regulations. Then they are paid using an addendum through accounts payable. This requires the IRS form W-9 before services are rendered.
 - The camp does not have the funds to support the hourly rate for the employee. For example, if you told someone involved with teaching or coaching that if they have the funds to support an hourly rate of \$10.00 per hour for each hour that they work then they will be paid that rate for each hour. However, if the camp does not collect enough to cover this, then you can use an addendum to pay a lump sum that the camp can support. So, if someone works 20 hours for \$10.00 hour, but the camp only has \$125.00 available, then the addenda is used to pay the lump sum. The addenda can never be used to pay more than the actual hours worked at a published rate. We suggest that employees that are directly involved with coaching, be informed that they may be receiving a flat amount if the camp/clinic lacks sufficient funds to pay the hourly rate for the hours worked. The time card must be attached to the addendum for the actual hours worked with the hourly rate of pay and an explanation that sufficient funds were not available. Time cards must be attached to verify that work was actually performed even when paid on addenda.
 - Any classified employee assisting with the camp/clinic who is not directly involved with coaching/teaching functions must be paid an hourly rate of pay for all hours worked, regardless of whether or not there are sufficient funds available. An example would be a person hired to do secretarial or organization duties. FLSA require that classified employees be paid first. Funds available after these employees are paid can then be divided appropriately among the coaching/teaching staff.

- Camps/clinics are limited to 8 hours a day and or 40 hours per week, unless there are extenuating circumstances, such as away from the school where travel and extended hours were needed. This should be the exception, not the rule. The Principal and Jess Christen must sign the time card to approve any exceptions.
- The coach may not use any excess funds collected in a school sponsored camp or clinic for additional compensation for the current camp or for open court practice time.
 - Any additional or extra income from the camp or clinic should be used to reduce the overall cost to the students for participating in the program.
 - If the coach wants the potential to earn more compensation than the prescribed salary, the coach should rent the building and treat the camp or clinic as a private, non sponsored event.
 - Parents expect their fees to be used for the camp and to benefit the program. Using the fees to pay salaries for other programs or events does not use the fees in the means intended. It may also provide an incentive for coaches to inflate the cost of the camp to receive additional personal benefit.
 - Using excess funds to cover compensation for open court time results in “double dipping” because the practice time is covered in the coach’s addenda.
 - Utah state Risk Management states that the District should receive some benefit from school sponsored events since the District is covering not only the insurance but also all facility costs. If all excess funds are being paid out to the coach, there is no benefit to the District. However, excess funds may benefit the school or the program associated with the activity.
- It is not intended that established summer school programs be converted into a camp/clinic. The summer school rate is applicable for all summer programs. Summer school programs are generally for extended periods of time.

IRS Form W-9 for Non District Employees

Form W-9
(Rev. December 2011)
Department of the Treasury
Internal Revenue Service

Request for Taxpayer Identification Number and Certification

**Give Form to the
requester. Do not
send to the IRS.**

Print or type See Specific Instructions on page 2.	Name (as shown on your Income tax return)	
	Business name/disregarded entity name, if different from above	
	Check appropriate box for federal tax classification: <input type="checkbox"/> Individual/sole proprietor <input type="checkbox"/> C Corporation <input type="checkbox"/> S Corporation <input type="checkbox"/> Partnership <input type="checkbox"/> Trust/estate <input type="checkbox"/> Limited liability company. Enter the tax classification (C=C corporation, S=S corporation, P=partnership) ▶ _____ <input type="checkbox"/> Exempt payee <input type="checkbox"/> Other (see instructions) ▶ _____	
	Address (number, street, and apt. or suite no.)	Requester's name and address (optional)
	City, state, and ZIP code	
List account number(s) here (optional)		

Part I Taxpayer Identification Number (TIN)

Enter your TIN in the appropriate box. The TIN provided must match the name given on the "Name" line to avoid backup withholding. For individuals, this is your social security number (SSN). However, for a resident alien, sole proprietor, or disregarded entity, see the Part I instructions on page 3. For other entities, it is your employer identification number (EIN). If you do not have a number, see *How to get a TIN* on page 3.

Note. If the account is in more than one name, see the chart on page 4 for guidelines on whose number to enter.

Social security number									

Employer identification number									

Part II Certification

Under penalties of perjury, I certify that:

1. The number shown on this form is my correct taxpayer identification number (or I am waiting for a number to be issued to me), and
2. I am not subject to backup withholding because: (a) I am exempt from backup withholding, or (b) I have not been notified by the Internal Revenue Service (IRS) that I am subject to backup withholding as a result of a failure to report all interest or dividends, or (c) the IRS has notified me that I am no longer subject to backup withholding, and
3. I am a U.S. citizen or other U.S. person (defined below).

Certification instructions. You must cross out item 2 above if you have been notified by the IRS that you are currently subject to backup withholding because you have failed to report all interest and dividends on your tax return. For real estate transactions, item 2 does not apply. For mortgage interest paid, acquisition or abandonment of secured property, cancellation of debt, contributions to an individual retirement arrangement (IRA), and generally, payments other than interest and dividends, you are not required to sign the certification, but you must provide your correct TIN. See the instructions on page 4.

Sign Here	Signature of U.S. person ▶	Date ▶
------------------	----------------------------	--------

General Instructions

Section references are to the Internal Revenue Code unless otherwise noted.

Purpose of Form

A person who is required to file an information return with the IRS must obtain your correct taxpayer identification number (TIN) to report, for example, income paid to you, real estate transactions, mortgage interest you paid, acquisition or abandonment of secured property, cancellation of debt, or contributions you made to an IRA.

Use Form W-9 only if you are a U.S. person (including a resident alien), to provide your correct TIN to the person requesting it (the requester) and, when applicable, to:

1. Certify that the TIN you are giving is correct (or you are waiting for a number to be issued),
2. Certify that you are not subject to backup withholding, or
3. Claim exemption from backup withholding if you are a U.S. exempt payee. If applicable, you are also certifying that as a U.S. person, your allocable share of any partnership income from a U.S. trade or business is not subject to the withholding tax on foreign partners' share of effectively connected income.

Note. If a requester gives you a form other than Form W-9 to request your TIN, you must use the requester's form if it is substantially similar to this Form W-9.

Definition of a U.S. person. For federal tax purposes, you are considered a U.S. person if you are:

- An individual who is a U.S. citizen or U.S. resident alien,
- A partnership, corporation, company, or association created or organized in the United States or under the laws of the United States,
- An estate (other than a foreign estate), or
- A domestic trust (as defined in Regulations section 301.7701-7).

Special rules for partnerships. Partnerships that conduct a trade or business in the United States are generally required to pay a withholding tax on any foreign partners' share of income from such business. Further, in certain cases where a Form W-9 has not been received, a partnership is required to presume that a partner is a foreign person, and pay the withholding tax. Therefore, if you are a U.S. person that is a partner in a partnership conducting a trade or business in the United States, provide Form W-9 to the partnership to establish your U.S. status and avoid withholding on your share of partnership income.

Alpine School District

Financial Summary for Camps & Clinics

School: _____ Camp/clinic for _____ group

Dates of camp/clinic: _____ Camp fee _____

Time schedule for camp/clinic: _____ Total hours of camp/clinic _____

District Employee in charge: _____

Total revenue (1) \$ _____

Total paid in wages & benefits (district employees) _____

Total paid in wages (non-district employees) _____

Materials & supplies _____

Total Cost \$ _____

Excess revenue \$ _____

Which school program will receive extra funds? _____

***The financial secretary must receipt all money collected.**

Signature of District employee in charge

Date

Signature of principal or assistant principal

Date

It is suggested that the principal does not approve more than one camp/clinic a year per department.

05/02/02

Camps & Clinics Payroll Expenses

Wages for District Employees

Name _____

Hours

Preparation _____

Teaching _____

Total hours _____

Name _____

Hours

Preparation _____

Teaching _____

Total hours _____

Name _____

Hours

Preparation _____

Teaching _____

Total hours _____

TOTAL HOURS FOR EMPLOYEES

Summer School Rate _____

Total Employee Wages _____

Total Benefits * _____

Total Charged to the School _____

Signature of District employee in charge

Date

Signature of principal or assistant principal

Date

*For planning purposes, employees receiving Utah State Retirement, use 30% benefit.

Alpine School District

Off-Campus District-Sponsored Activity

The purpose of this document is to provide full disclosure of student fees to the parents of the students attending off campus camp or activities. For school sponsored event outside of the usual duties and responsibilities of the coach/advisor, salaries related to student supervision are calculated on an hourly basis. Each student must return this signed document to participate in the activity.

School: _____ Camp/clinic for _____ (group)

Location of Camp _____ Dates of camp/clinic: _____

Time schedule for camp/clinic: _____ Total hours of camp/clinic _____

District Employee in charge: _____

*Financial Secretary must receipt all money collected.

Camp fee	\$ _____
Camp registration	\$ _____
Transportation	\$ _____
Room and Board	\$ _____
Food	\$ _____
Supervision	\$ _____

**Staff and positions of employees receiving salaries from the above supervision costs are listed below:

Head Coach, Assistant Coach, Staff

Other costs	
_____	\$ _____
_____	\$ _____
_____	\$ _____
Total Cost of camp	\$ _____

**When completing this form, coaches/advisors must customize the staff list to account for all who will be supervising.

Name of Student Participant _____

I acknowledge I have received and read this financial disclosure statement regarding the fees associated with this camp.

Parent Signature _____ Date _____

(Schools must retain this document, with other camp documentation for three years)

Guidelines for Non-School Sponsored Events

All measures must be taken to avoid the appearance that an activity is school sponsored when an employee is involved with the activity. Utah State Risk Management does not provide insurance coverage for non-district sponsored events. The building rental indemnity agreement states that those sponsoring the event are personally liable for any legal claims made pertaining to the event that exceed insurance coverage obtained for the event. If the event is not sponsored by the District, and the employee gives the impression that the event was school sponsored, those suing will look to the District as a deep pocket after the sponsor's assets are personally exhausted. To minimize/avoid district liability risks all Non-District Sponsored Events must follow these guidelines.

- Must obtain private insurance for the event naming the district as primary insured;
- Required signed building rental indemnity agreement;
- Must rent facility and all requisite equipment at a fair market rental rate. This includes uniforms and practice gear. They cannot use actual school game jerseys;
- Funds from the activity must not be commingled with school funds;
- Required or voluntary participation in summer or other off-season clinics, workshops, leagues, or lessons shall not be used, stated, or implied as eligibility criteria for team membership, participation in extracurricular activities, or for the opportunity to try out for school-sponsored programs;
- Required informed consent stating that the school and school district is not a sponsor of the activity (see Parent Notification and Release of Liability Document pg. 17). These must be on file at the school;
- Advertising must follow State rule R277-107-5 as follows:
 - An employee may purchase advertising space to advertise an activity or service in a publication, whether or not sponsored by the public schools, that accepts paid or community advertising.
 - The advertisement may identify the activity participants and leaders or service providers by name and provide details of the employee's employment experience and qualification. Employees should provide personal contact information. Employees may not use school contact information for non-sponsored activities.
 - Posters or brochures may be posted or distributed in the same manner as could be done by a member of the general public, advertising an employee's services, consistent with District policy. Advertisements shall state clearly and distinctly that the activity is NOT sponsored by the District. The name of the District or school shall not be used in the advertisement except as the District's name may relate to the employee's employment history or if school facilities have been rented for the activity.
 - If the name of the employee offering the service or participating in the activity is stated in any advertisement sent to the employee's students, or is posted, distributed, or otherwise made available in the employee's school, the advertisement shall state that the activity is not school sponsored.
 - Education records or information obtained through employment with the District is not to be used to contact students or others regarding the activity. Employees may not use class time to promote the activity.

- Per rule R277-605-5 “School personnel, activity leaders, coaches, advisors, and other personnel shall not require students to attend out-of-school camps, clinics or workshops for **which the personnel, activity leaders, coaches, or advisors receive remuneration from a source other than the school or district in which they are employed**”;
- The employee must provide the business administrator a signed copy of all contracts between him/her and the private activity sponsor. The employee who engages in any non-school sponsored activity shall provide a signed copy of the *Alpine School District Employee Involvement in Non-District Sponsored Activities* disclosure statement (see pg. 18-19);
 - If the employee is self employed, sign the self employed disclosure statement (see pg 18).
 - If the employee is an employee of an outside sponsor, the employee and the sponsor must sign the outside sponsor disclosure statement (see pg. 19) and provide it with a copy of the contract.
- The principal must approve all camps, clinics, and other activities such as private lessons or tutoring;
- Merely having a key does not grant permission to use facilities for private, non-sponsored activities.

ALPINE SCHOOL DISTRICT

Non-Sponsored Activities

PARENT NOTIFICATION AND RELEASE OF LIABILITY

I understand that the individual listed below will perform duties which are not sponsored, endorsed, or associated with Alpine School District. Therefore the District is not responsible for transportation, supervision of students or other costs associated with this activity. Liability will not be accepted nor provided by Alpine School District, but must be assumed by the individual or sponsoring organization.

Name: _____

Sponsoring Organization _____

Activity(ies): _____

Parent/Guardian Signature: _____

Date: _____

Any financial benefit from the camp/clinic goes to the camp sponsor. Alpine School District and _____ (school) are not affiliated with the camp/clinic and will not receive any financial benefit.

Description of Compensation	Amount
	\$
	\$
	\$
Total	\$

*Additional compensation to instructor/district employee includes: _____

**ALPINE SCHOOL DISTRICT
Non-Sponsored Activities**

**EMPLOYEE INVOLVEMENT IN NON DISTRICT SPONSORED
INDEPENDENT OR SELF EMPLOYED
DISCLOSURE STATEMENT**

Educator Name: _____

School: _____

Private Activity: _____

Private Activity Sponsor(s): _____

Travel Destination: _____

Dates of Activity: _____

As an educator in Alpine School District, I understand that I may participate in a non-district sponsored activity if the activity is separate and distinguishable from employment in the school district and does not interfere with performing the duty of employment with the school district in any way. If Alpine School District students are involved in my non-district sponsored activity, I will have parents sign the Parent Notification and Release of Liability form. I will disclose any form of remuneration I receive from the parent.

I agree to provide liability insurance where applicable. I understand that the school district will maintain a copy of these contracts and this disclosure statement in my school personnel file. I agree that the private activity is not sponsored by the school or school district and that my duties are outside the scope of and unrelated to any duties or responsibilities that I may have as an employee of Alpine School District. I agree to abide by all laws and rules of the State of Utah pertaining to and consistent with Alpine School District guidelines regarding my advertising and participation, including obtaining the Parent Notification and Release of Liability form for Employee Involvement in Non-District Sponsored Activities.

Employee Signature: _____

Date: _____

Principal Signature: _____

Date: _____

ALPINE SCHOOL DISTRICT

Non-Sponsored Activities

**EMPLOYEE INVOLVEMENT IN NON DISTRICT SPONSORED
EMPLOYEE OF AN OUTSIDE SPONSOR
DISCLOSURE STATEMENT**

Educator Name: _____

School: _____

Private Activity: _____

Private Activity Sponsor(s): _____

Travel Destination: _____

Dates of Activity: _____

As an educator in Alpine School District, I understand that I may participate in a non-district sponsored activity if the activity is separate and distinguishable from employment in the school district and does not interfere with performing the duty of employment with the school district in any way. If Alpine School District students are involved in my non-district sponsored activity, I will have parents sign the Parent Notification and Release of Liability form. I will disclose any form of remuneration I receive from the parent.

I have provided to the business administrator a copy of all contracts between myself and the private activity sponsor(s). I agree to provide liability insurance where applicable. I understand that the school district will maintain a copy of these contracts and this disclosure statement in the District business administrator's office and in the District personnel file. The contract between me and the activity sponsor must be signed by both parties, and shall state that I agree that the private activity is not sponsored by the school or school district and that my duties to the activity sponsor(s) are outside the scope of and unrelated to any duties or responsibilities that I may have as an employee of Alpine School District. I agree to abide by all laws and rules of the State of Utah pertaining to and consistent with Alpine School District guidelines regarding my advertising and participation, including obtaining the Parent Notification and Release of Liability form for Employee Involvement in Non-District Sponsored Activities.

Employee Signature: _____

Date: _____

Sponsor Signature: _____

Date: _____

Principal Signature: _____

Date: _____

QUESTIONS AND ANSWERS

1. **What is the district's conflict of interest policy?**

“It is the policy of Alpine School District to protect public interest and to maintain the faith and confidence of citizens in the integrity of the public schools and school employees by setting standards of employee conduct which preclude actual or potential conflicts of interest between their public duties and their private interests. It is the district's intent to maintain high standards of employee conduct by prohibiting employees from improperly disclosing or using information, from using their positions to secure privileges or exemptions or from accepting employment which would impair independence of judgment or ethical performance.”

2. **Can a district employee receive any compensation for any camp, clinic, lessons or workshop that their team participates in?**

For any activity involving the team, the activity must be district sponsored. For district-sponsored events, the advisor or coach may be paid the summer school rate, curriculum rate, or contract teacher hourly rate provided the money collected for the activity supports that rate. The employee must submit a time card to the payroll department indicating the hours to be paid. An employee may not receive compensation for more than 8 hours a day for camps or clinics. If the team will be attending the camp, it must be District-Sponsored and all compensation run through payroll.

For non district-sponsored events, an employee cannot require students to attend out-of-school camps, clinics, lessons or workshops where they would be receiving compensation from a source other than the school or district. The employee must sign the district indemnity agreement and the notice of Employee Involved in Non District Sponsored activities (pg. 18-19). If Alpine School District students are involved in camps, clinics, lessons or workshops where the advisor or coach receives compensation, the employee must obtain the Parent Notification and Release of Liability form (pg. 17) and disclose any form of compensation received.

3. **What must coaches or advisors disclose to parents for non school sponsored activities that involve their students? (For example, a French teacher takes students to France, or a coach taking students to a camp outside the district where the coach will receive compensation, or a band teacher giving private lessons, etc.)**

The coaches or advisors must have the parents sign the Parent Notification and Release Liability form. They must disclose on the Parent Notification and Release of Liability form (pg. 17) any compensation they will receive or special benefits (free transportation, lodging, etc). The parents must understand the activity is not sponsored by the district and the district will not be responsible for transportation, supervision or other associated costs. Liability will not be accepted nor provided by the district, but must be assumed by the participant or sponsoring organization. The Release of Liability form must be kept on file at the school.

4. **What liabilities must be assumed and disclosures made to school administration by a coach**

or advisor when they are involved in a non-district sponsored camp, clinic or workshop?

The coach or advisor must sign the district indemnity agreement and the notice of “Employee Involved in Non District Sponsored” activities (pg. 18-19). If Alpine School District students are involved in the activity; the employee must also obtain and turn in the “Parent Notification and Release of Liability” form (pg. 17), disclosing any form of compensation received. The school must keep these documents on file for audit purposes.

Non-sponsored event hosts must follow IRS guidelines related to employees and independent contractors. See question # 8 for details.

5. May the school hire an employee or volunteer who received additional salary or compensation from outside business ventures that market training or instruction?

It is the district’s intent to prohibit employees from using their positions to secure privileges or promote any activity that would impair independence. Students must not be required to participate with any outside business that promotes training or instruction, or have an implied understanding that their chance to participate on school teams or organizations will be improved by attending the private business of the coach or instructor.

The school should not allow current employees or hire prospective employees who would have a conflict of interest where they receive any type of remuneration or school donation, based on the number of students participating in a private business venture relating to their position with the school.

A coach or instructor may be employed by an outside business venture on a salary or hourly basis. However, the compensation the employee receives from the outside source must not be based on the number of students participating in that venture relating to their position with the school.

6. What requirements must be met for summer activities for school sport teams to be considered non district-sponsored activities? (Example: Golf tournaments in St. George attended by the golf team.)

The school and/or the district name may not be used in any way associated with the activity. The coach or advisor must fully disclose all compensation including remuneration based on headcount participation. See question #17 for what is allowable promotion for non-sponsored district activities. The same rules apply to non-district employees. A booster club cannot be involved since it is associated with the school and its programs. The district cannot be responsible for transportation, supervision or other associated costs. Parent groups or clubs must assume all responsibility and provide insurance for all participants. It must be clear to all participants that it is not a district sponsored activity.

7. What records must coaches or advisors keep when conducting district-sponsored camps, clinics or workshops?

The coach or advisor must complete the following forms and keep them for three years. These forms are subject to audit.

- A. Financial Summary for Camps & Clinics
- B. Camps & Clinics Payroll Expenses
- C. 1099 Expense Wages for Non-District Employees
- D. Camps & Clinic Participants
- E. Copies of Time Cards indicating number of hours worked per day

8. When should a clinician or other non-employee be considered an independent contractor, complete a W9 and be issued IRS Form 1099?

There are several factors the IRS considers for qualification as an independent contractor. A few factors are listed below.

- a. The individual, not the District or school, has the right to direct and control what work is accomplished and how the work is done through instructions, training, or other means;
- b. The individual will probably have unreimbursed business expenses;
- c. The individual will have an investment in tools and equipment, and will bring those items to the job. They will not use District or School equipment or tools;
- d. The individual will make their services available to the general public and not just to the District or school.
- e. When in doubt, an individual will be treated as an employee.

Violation of IRS rules may result in fines, prison, or both.

9. Can a coach or advisor require their team to participate in any camp, clinic or workshop?

No. Participation in extracurricular activities cannot be used as eligibility requirements for team membership or participation.

10. What is required of a coach or advisor to hold a camp, clinic or workshop on school premises which is not a district-sponsored event?

The sponsor must follow the building and ground rental procedures and provide insurance for the participants. If the sponsor is an employee, they must sign the district indemnity agreement and the notice of individuals involved in non-district sponsored activities. If Alpine School District students are involved in this activity, the employee must obtain the Parent Notification and Release of Liability form and disclose any form of compensation received.

11. What is required for a non-school employee group or organization to use school premises?

The sponsor must follow the building and ground rental procedures and provide insurance for the participants, a certificate of insurance and sign the indemnity agreement.

12. What approvals are necessary to have a coach or advisor's team attend a camp, clinic or workshop held out of state?

The Application for Student overnight and/or Extended Trip must be approved by the faculty advisor, principal and have board approval. Each school will receive a letter from the superintendent's office indicating which school trips have been approved.

13. Is inviting a special athlete or coach to conduct a camp, clinic or workshop considered a non-district event?

If the activity is planned, conducted and approved by the district, it will be considered a district sponsored event. Any non-employee helping in the activity will be considered a 1099 vendor. (See question #8 for requirements.) Otherwise the activity will be considered a non-sponsored district activity and will require the sponsor to follow the building and grounds rental procedures.

14. How can coaches or advisors pay those that help train and teach at their District sponsored camps, clinics or workshop? (Examples – coaching assistants, music tutors for band students, choreographers, etc.)

All payments to employees must be processed through the district's payroll systems which will then appear on the employee's W2 form. Non-district employees must be processed through the district's Accounts Payable system and be fingerprinted. The only exceptions are consultants that are used for a few hours to one or two days. Short-term consultants need not be fingerprinted if we can guarantee that they will never be one on one with a student. If there are any questions that they may be one on one with a student, they must be fingerprinted. Non-district employees must complete and sign the IRS W-9 form (pg. 9) before they can receive payment. The schools can issue a check to one or two day consultants with proper documentation.

15. Can members of a coach's or advisor's team or prospective team members use school facilities outside of the sport season?

Yes, if the employee does not receive any compensation and the activity is within the UHSAA by-laws and policies. All such arrangements must be approved by school administration prior to school facilities use.

16. Can employees tutor students on school premises for which they are receiving compensation?

No school facilities can be used if compensation is received.

17. What is a coach or advisor allowed to do to promote non-district activities?

In general, a coach or advisor can offer public educational services, programs or activities to students as long as they are not advertised or promoted during school time or in the classroom. A coach or advisor cannot use education records or information obtained through employment with the district unless they are available to the general public. Posters and brochures can only be posted in areas of the school where members of the general public are allowed to advertise.

See the Guidelines for Camps, Clinics, Non-District Sponsored Activities procedure for more details.

18. What procedures must be followed for summer trips taken by athletic teams sponsored by booster clubs or parent groups?

Since these activities involve the coach or advisor, use the school name and involve members of the school team they are considered district-sponsored events. All district procedures and rules apply. All activities must conform to UHSAA by-laws and policies including dead time.

19. What transportation systems must be used for district-sponsored events?

Only District or chartered public transportation systems can be used. For out of state events there is no governmental immunity protecting the District, limiting the amount of liability. As a result, only public transportation may be used to transport students out of state. If out of state public transportation systems cannot be used, schools should not participate in the event.

The District does not want the liability associated with allowing private individuals to drive for district sponsored events. This increases the District liability in case of accident or injury. If parents or students were to provide transportation, their insurance would be primary and the District would be secondary creating unreasonable risk. Every effort should be taken to provide District transportation for all District Sponsored events.

20. What procedures and requirements must be met for community-sponsored programs (example: hockey and lacrosse clubs, 9th grade football & baseball, boys' volleyball) that are not sanctioned by the UHSAA?

Community sponsored program events as indicated above are considered non-sponsored district activities. This must be clear to all participants. See question #17 for what is allowable promotion for non-sponsored district activities. The club or community program must be responsible for transportation, facilities rental, supervision or other associated costs. This also includes providing insurance for all participants.

21. What are the administrative responsibilities for school sponsored activities?

- Must provide adequate supervision.
- Ensure coaches and advisors have required forms as described in question 7.
- Collect money and paying coaches/supervisors through established systems at the school.
- Implementing reasonable and effective loss control measures to minimize injury claims.
- Verify the coaches/supervisors are submitting actual hours worked. Coaches should not submit hours not worked to use up available funds.

22. What are the administrative responsibilities for non-district sponsored activities?

- Ensure the sponsor provides insurance, rental, and indemnification agreements.
- Ensure Employees complete Employee Involvement in Non-District Sponsored form (pg. 18-19), and that district students complete the Parent notification and Release of Liability

form (pg. 17).

- Provide guidance to employees in preparing advertising to meet requirements of R277-107-5 such as:
 - Flyers must indicate that it is not a sponsored activity;
 - Employee cannot recruit participation during class or school hours;
 - Cannot use actual school jerseys;
 - Cannot use educational information for advertising that is not available to the public.

23. What forms need to be provided to the business administrator before the event for non-sponsored activities?

- Building rental agreement (not applicable if camp or clinic is not on District property)
- Indemnity agreement
- Proof of Liability Insurance
- Flyer for the activity demonstrating the disassociation of the school and district from the activity
- Parent Notification and Release of Liability (pg. 17)
- Employee Involvement in Non-District sponsored Activities (pg. 18-19) (a copy must also be in the personnel file)
- Signed contract between the sponsoring organization and the District employee (a copy must also be in the personnel file)

Conclusion

For activities involving school sanctioned teams, groups and school employees, we would recommend they be handled as district-sponsored events. This would mean all district procedures and liability coverage would apply. This would reduce potential risks and conflict of interest issues. Liability insurance coverage alone is prohibitive. The district is not interested in sponsoring non-student activities or activities with high injury rates.

Section 5

Fund Raising

FUND RAISING

Fundraising Guidelines

The Board of Education states that education is free and “should be supported through revenues derived from statutory school finance programs and not by means of student and school fundraising projects.” However, the Board allows fundraising projects when necessary to provide nominal support but fundraising should be restricted. Board of Education Policy No. 5148 provides guidelines for fund raisers as follows:

1.2 The following guidelines apply to the separate levels of public education:

1.2.1 At the Elementary level, only one major fund-raiser may be held each year. (Major fund-raiser is defined as that project which affects more than 50% of the students.) No elementary student shall solicit funds door-to-door.

1.2.1.1 Individual classes may not hold a public fund-raising project.

1.2.2 At the Junior High level, only one major fund-raiser may be held each year. Students at this level may solicit door-to-door, but in the attendance area only. In addition, one department or extracurricular program may sponsor a fund-raiser each year, on an alternating basis. No door-to-door soliciting shall take place for the departmental fund-raiser.

1.2.3 At the Senior High level, only one major fund-raiser may be held each year. Students may solicit door-to-door in school attendance area. Two department or extra-curricular fund-raising projects may be held at the discretion of the principal. The written consent of the district superintendent will be required 30 days prior to any additional extracurricular or departmental fund-raising projects.

Booster Clubs

Booster Clubs are organized to help promote, support and improve the extracurricular activities of the school. Much of the booster club’s responsibility involves fund raising. Booster Clubs should begin each year with specific goals in mind before determining the dollar amount needed in fund raising events. It is important that all funds collected through fund raising efforts are spent for the purposes they were collected. To ensure the taxability and appropriateness of all fund raisers, they must be approved in writing by the school administrator under direction of the Cabinet level supervisor.

Extreme care must be used when choosing a fund raising activity. The District is liable for any activity which appears to have the district’s endorsement. Fund raisers should not

obligate the club or school without prior approval from the school administrator. Fund raisers should not put children at risk. Proper supervision is always necessary. All donations (grants, gifts, contributions, etc.) should be processed through the Alpine Foundation. The Foundation will provide a tax-deductible receipt for all donations.

When cash is involved in fund raising, it is the responsibility of the club leadership to ensure proper controls are in place. Money should always be counted by more than one person. Activities involving ticket or product sales must be reconciled. A copy of these forms must be kept with the copy of the receipt. All cash should be deposited immediately to school accounts. To meet state guidelines, money received must be deposited at least every three business days.

All fund raisers meeting the Utah State Tax Commission's guidelines and those approved by district and/or school policies are considered non taxable. Fund raisers that involve providing labor are not subject to sales tax (Car Washes, Walk-a-thons, etc.). The sale of coupon books is also not subject to sales tax because the tax is collected and charged at the time the coupon is redeemed. However, if funds raised are to pay salaries for additional coaches, then the fund raiser is NOT sales tax exempt.

Fund raisers meeting the following conditions are not subject to sales tax:

- The funds raised must be used to purchase equipment, material, or provide transportation.
- The activity must be in accordance with school and district policies and they must be approved by a school administrator.
- To be exempt from sales tax funds, a fund raiser cannot be used to compensate an individual teacher or other personnel.
- All funds received from the fund raiser must be deposited to an account that is controlled by the school.
- Activities specifically designated as taxable by the Utah State Tax Commission cannot be classified as a non-taxable fund raiser. (see Utah State Publication 35)

Student Participation in Fundraising Activities

There are two ways to organize a fund raising activity involving students: (1) all funds are pooled and shared collectively to benefit the program or activity or (2) fundraising funds will benefit individual students and are applied to specific students' accounts.

The preferred method for fundraising is to apply all proceeds to the program. If the school chooses to credit students for participating in fundraisers, the school is responsible to monitor the student's individual earnings to limit the total amount credited to less than \$600 for all programs or activities.

Fundraisers Applied to Individual Students Limited to \$599.99

It is the schools' responsibility to monitor student fundraising activity. Proceeds may not exceed \$599.99 per student for all activities/programs in the calendar year. The school is required to track all students participating in fundraising activities, the total amount the individual student raised for all programs/activities, and the date of the event the funds are raised for in the **calendar (tax)** year. Funds are recorded when the funds are used (for example, date of trip), not when raised. If programs in the school are allowed to individually credit amounts less than \$600, we suggest the Principal make an assignment for an administrator to create and maintain a Google doc that is shared among all fund raising groups. Any amount earned in excess of \$599.99 must be removed from the students account and pooled in the program account. If individual credit is allowed, communication going to parents must state that funds will not be individually credited greater than \$599.99 for all fund raising organizations in the school combined in a given calendar year.

EXAMPLE - Student A raises \$350 in October, Year 1, in a fundraiser for a choir tour to be held in March, Year 2. Student A then raises \$300 in February, Year 2, in a fundraiser for a sporting championship in March, Year 2. Since Student A raised \$650, \$50.01 dollars will need to be removed from the individual account and credited to the sporting program (funds raised last). The total amount raised and used in a calendar year cannot exceed \$599.99. The \$599.99 would be recorded in the Google doc in March, Year 2.

The school must keep records to track all funds raised by individual students to ensure credited funds are less than \$600. If all funds raised are pooled and used to lower the expense for all students, the recordkeeping requirement is eliminated.

Fee waiver students are required to help to same extent that paying students are helping. The State poster from the Utah State Office of Education states the following: "If fee waivers are sought for activities where students are required to participate in fund-raisers, all students will be expected to participate in group fund-raisers to the same extent for fees to be waived." If the fee waiver student does not participate, the school is not obligated to waive the portion of the fee that would have been covered by the fundraising event. The attorney for the State Office of Education has also provided verbal assurance that fee waiver students are required to fully participate in group fund raisers in order to receive the benefit of the group fundraiser activity. Fee waivers will be granted with appropriate attention to student and family confidentiality.

Individual Fundraising That Credits \$600 or More to the Student Has IRS Implications

IRS rules require that W9's and 1099's be issued for fundraising activities when students raise \$600 or more and it is credited to their personal accounts. It also obligates students to be responsible for the self-employment tax and the income tax associated with the 1099 wages. The school would be responsible for:

- Collecting and protecting student social security numbers
- Having students and parents complete IRS form W-9
- Issuing the 1099
- Train secretaries, coaches, instructors and administrators on IRS requirements. Students would be responsible to pay a minimum of 13.3% self-employment tax (Medicare and Social security) and income tax associated with the 1099 wage.

Salaries

The District provides a schedule for Extra Curricular Addenda annually as published in the Alpine School District Payroll and Salary handbook. Those receiving the published rates may not receive additional subsidy or compensation beyond this schedule. The District strongly discourages fundraising for any type of salary because of the temporary nature of donated funds.

Outside Fundraising Sponsors

School administration should not bypass fair market rental rates by allowing programs within their school to work directly with outside groups, calling it a "fundraiser for a school program". By allowing this practice, the cost of facilities and utilities would be subsidized by the taxpayer. For example:

- A private dance company bypasses fair market rental fees for a performance by teaming with the cheer squad to collect admission and retain the proceeds as a fundraiser. The dance company receives financial benefit from the event without paying the rental fee and other associated costs.
- An outside clinician receives substantially more compensation than standard hourly rates of pay. The school program bypasses the fair market value of the building rental rate and receives a "kick-back" to the school program.

These types of activities are examples of misclassification of events that should be a non-sponsored, fair market building rental event. This misclassification inappropriately uses taxpayer funds and increases the risk to the school since this event should not be covered by Risk Management.

Donations and Gifts

The Alpine District Foundation is the official 501(c)(3) fundraising and donation organization of the district. It establishes the procedures governing donations. It is equipped with the tools to comply with state and federal law regarding charitable donations. 100 percent of donations through the Foundation are used for the purpose designated (there are no overhead costs).

All donations must run through the Foundation to comply with internal controls regarding acceptance and approval of:

- Monetary contributions,
- Donations and gifts with donor restrictions,
- Donations of gifts, goods, materials or equipment, and
- Funds or items designated for construction or improvements of facilities.

(See STP Supporting Document, Rule 63G)

All funds and materials donated become the property of the District and are managed by District administration, and are not to be used or removed without express permission.

Donations given to the Foundation cannot be directed to specific employees, individual students, vendors, or brand name goods or services. Donations can be directed to a specific classroom, program, or purpose. The Foundation will use the donations in accordance with the donors' instructions as long as the instructions comply with the District policy, procedures or mission.

Funds raised for additional coaches or classroom aides may be used for a specific position (assistant coach or aide) paid through payroll, but not designated for hiring a specific individual (John Doe). The donor relinquishes control when funds are earmarked for salaries, stipends, bonuses, etc. Funds raised or donated for additional coaches or classroom aides may be diverted to a greater need in the program, if identified by the principal and head coach. The District strongly discourages fundraising or donations for any type of ongoing salary because of the temporary nature of donated funds.

Individuals who give donations in excess of fair market value for any product or service received qualify for a tax deduction and will be provided charitable donation receipts. (For example, a spaghetti dinner fund raiser charges \$100. The actual meal may be worth \$5. The charitable donation is \$95.) The receipts must be issued from the Foundation. Schools or other District organizations cannot issue charitable donation receipts. Donors are responsible to determine the fair market value of the product or service received (i.e. advertising banners, gift baskets, etc.).

Donations that typically do not need to be run through the Foundation include:

- Teacher requests for specific dollar donations at the beginning of the year for classroom activities, special projects, and class magazines as outlined in the disclosure document;
- Donated funds that do not exceed the fair market of the item purchased (wrapping paper, cookie dough) and other school fundraisers that sell products or services; and
- Fundraising dinners.

Donations and construction projects will be in compliance with Rule 63G regarding the procurement code (see STP Supporting Document), state law and Board rules regarding construction and improvements, IRS regulations and tax deductible directives, and in compliance with Title IX.

Outside groups or donors cannot purchase items to circumvent using the school donation or purchasing procedures. For example a donor cannot:

- Purchase helmets, uniform items, costumes, or any equipment directly from a vendor;
- Directly fund construction projects or field improvements (turf);
- Directly provide lighting or other technical equipment or props; or
- Directly pay a vendor for items purchased for a program.

In kind donations need to meet District code (building code and educational standards).

Any questions regarding donations should be directed to the Foundation, (801) 610-8403.

This form to be completed by the coach/advisor, authorized by the school administration, and to remain on file

FUNDRAISER APPLICATION

School:	Account Name:	Date:
Organization:	Name of Supervising Advisor/Coach Completing This Form	
Fundraising is limited to two department or extra-curricular program fundraisers per year. Please submit a separate application for each proposed activity. Please indicate for this school year.		
<input type="checkbox"/> This is the FIRST	<input type="checkbox"/> This is the SECOND	<input type="checkbox"/> This is the THIRD
Describe Proposed Fundraising Activity		
		Beginning & Ending Dates _____ to _____
		Estimated Revenue: \$ _____
What are the funds to be used for?		
<input type="checkbox"/> Camps & Clinics <input type="checkbox"/> Uniforms <input type="checkbox"/> Equipment <input type="checkbox"/> Entry Fees	<input type="checkbox"/> Transportation <input type="checkbox"/> Tours & Travel <input type="checkbox"/> Other: _____ <input type="checkbox"/> Other: _____	

Earnings Credited	
Due to Tax Disclaimer/IRS Law , students credited for more than \$599.99 per tax year must complete a W9.	
I understand _____ (Signed Coach/Advisor) _____ (Date)	
Earnings credited to School Group/Team/Organization Earnings credited to individual students (to be tracked and reported by the coach/advisor)	
Method of Collecting Money	
<input type="checkbox"/> Cash Box @ Gate/Event <input type="checkbox"/> Student to collect money <input type="checkbox"/> School Student Finance/Receipt Office	<input type="checkbox"/> Myschoolfees.com <input type="checkbox"/> Other: _____

Type of Fundraiser

Fundraisers can involve ticket, coupon, product sales, service sales or auctions. Each will require a different reconciliation form to be used. Listed below is a brief description of each type of sale and reconciliation necessary. Every effort should be made to safeguard cash, protect those who handle money, discourage theft, and use procedures that provide accountability.

- Ticket Sales:** Any time tickets are used; they should be pre-numbered. A record must be kept of all tickets issued and used. Upon completion of the event, the ticket sales reconciliation form should be used.

- Coupon Sales:** If the coupons or coupon books sold are numbered, the ticket sales reconciliation form can be used. If not, the product sales reconciliation form should be used. It is important that a record be kept of whom and how many coupons or coupon books were issued.
- Product Sales:** Product sales involving a limited number of products should use the product sales reconciliation form. It will be important to count the beginning and ending inventory. For product sales involving many products (concession, bake sales, etc.) the service sales reconciliation form should be used. All products should be taxed.
- Service Sales:** Service sales involve providing labor effort only. Examples are car washes, lawn care, and waiter services, etc. The service sales reconciliation form should be used in these instances.
- Auction Sales:** Auctions are often held in conjunction with a banquet. Banquet and auction expenses must be kept separate. It is the sponsor's responsibility to follow district guidelines for conducting auctions and other sales activities that may occur at the same time. The auction reconciliation form should be used.
- Other:** _____

Checklist: The following items must be checked off following discussion between the head coach/head advisor seeking fundraising approval and the principal or designee.

- No student rewards or prizes may be offered unless specifically authorized by the principal and elementary or secondary director. Any prize or reward given must be of nominal value as not to be considered compensation by the IRS.
- Student's grades or citizenship standing shall not be affected by a student's ability or willingness to participate in the fundraiser.
- A student's participation or lack thereof in the fundraising effort shall not affect his/her belonging to the team/group. Teams should not fundraise until the team is selected.
- Sales quotas for students may not be a part of any fundraising effort. Students shall not be required to pay for any unsold items that are returned to the school.
- For individual student fundraisers, students must be given the opportunity to directly pay the costs that are assessed to them instead of fundraising.
- Students may not be assessed fees in excess of the Board approved fee schedule.
- The parents/guardians of elementary students must give permission for their students to participate.
- Raffles are illegal in Utah (**Criminal Code 76-10-1101, 76-10-1102**) and are, therefore, prohibited as a fundraising effort.
- Door-to-door sales are discouraged, however, students may solicit door-to-door in the school attendance area.
- Show evidence of parental notification and support of proposed fundraiser. _____

- Reconciliations:** At the end of each fundraiser, a reconciliation form must be completed and sent to the school administrator to be reviewed and attached to the fundraiser request form.
- Administrative Approval:** I understand that all fundraisers (including booster and parent groups) must have administrative approval before the fundraiser is initiated.

Employee Signature _____

Date _____

Administration Signature _____

Approved

Denied

Section 6 Emoluments

Emoluments

Emolument: profit arising from an office, position or employment, usually in the form of fees, wages, bonuses, or kick-backs.

It is unlawful for an employee engaging in obtaining a procurement item to ask, receive, offer to receive, accept, or ask for a promise to receive, an emolument, gratuity, contribution, loan, or reward for the employee's own use or benefit. It is unlawful to accept gifts, food, clothing or payment from a vendor or potential vendor in excess of \$10 at any one time or \$50 during a calendar year (Utah Code 63G-6a-2303).

Utah Code Ann. Section 76-8-105, provides that “A person is guilty of receiving or soliciting a bribe if that understanding or agreement that the purpose or intent is to influence an action, decision, opinion, person asks for, solicits, accepts, or receives, directly or indirectly, any benefit with the recommendation, judgment, vote, nomination, or exercise of discretion, of a public servant, party official, or voter.”

It should be noted that receiving or soliciting a bribe or receiving personal benefit through procurement activities, gratuity, or bribe is criminal. Violation of the rules is:

- (a) a third degree felony when the value of the benefit asked for, solicited, accepted, or conferred is \$1,000 or less; and
- (b) a second degree felony when the value of the benefit asked for, solicited, accepted, or conferred exceeds \$1,000. (76-8-105)

The Alpine School District has established the following administrative guidelines to assist in the interpretation and application of the rules and codes.

- 1.1 Acceptance of gratuities in the form of cash, checks, merchandise, merchandise certificates, services of monetary value, or trips is prohibited.
- 1.2 Promotional items or advertising items of nominal value may be accepted provided the item is widely distributed to other individuals, districts and firms having essentially the same business relationship with the offerer.
- 1.3 When any reasonable doubt or question exists about the acceptance of a gratuity, it should not be accepted.
- 1.4 If a gratuity which should not be accepted is received, it should be returned to the donor along with a courteous explanation of District policy.
- 1.5 When a gratuity is offered under circumstances which might reasonably be interpreted as an attempt to influence the conduct of District business, it shall immediately be reported to the Superintendent.

Alpine School District Policy
Rules and Regulations No. 1313
(Ref: Policy No. 1313)
1.0 GRATUITIES-ALL PERSONNEL

TRAVEL

Teachers, supervisors and coaches are expected to accompany their group and therefore should not bear the financial burden of paying for their associated trip expenses. Supervisors and coaches may choose to bring their own family members on these trips. However, the advisor/coach must pay for any expense related to their family members.

District Travel guidelines are published in the District Procedures Handbook under Other Proc.-XX.

Travel guideline examples are as follows:

- It is the responsibility of the coach/advisor to cover any and all incremental costs of having family members attend student trips.
 - For example, if attending a school sponsored conference and the school is paying for the room, the spouse may attend but the incremental cost of going from a single room to a double occupancy must be covered by the employee and spouse.
 - If the trip uses public transportation and there is an extra seat on the bus, the family must cover the prorated cost of the seat at the same rate as other participants on the bus.
 - If family members are attending as chaperones, they are expected to pay the same travel costs other chaperones are expected to pay.
- If the marching band participates in a parade and the parade committee provides a check, the check must be deposited in the school account and used for the purposes designated by the school administrator.
- On overnight student trips, the coach and advisors may be allotted a daily per diem for meals. District procedures do not allow the use of the purchase card for meals when a daily per diem is given.
 - If an employee on overnight travel is receiving per diem, and the hotel or conference offers a free meal, the fair market value of the meal should be subtracted from the per diem reimbursement.
 - The coach and advisors may decide to eat with the team instead of receiving per diem reimbursements.
 - Because of limited budgets, an agreement may be made in advance for a reimbursement that is less than the State/District published per diem rate.
- Often, travel agencies will offer complimentary tickets and passes. The cost of the free tickets should be worked into the bid to reduce the overall cost of the tickets. The coach/advisor cannot use the tickets for family.
- The district employee may not use any money raised by student fundraisers, travel agency vouchers, amusement park incentives or other means to obtain a partial or entire free trip for a family member.

Refer to the following memo for District directive regarding Extracurricular Out-of-State Travel.



ALPINE SCHOOL DISTRICT

575 NORTH 100 EAST AMERICAN FORK, UTAH 84003-1758 (801) 756-8420
Fax Number: (801) 756-8516

SAMUEL Y. JARMAN, ADMINISTRATOR OF 10-12 & ADULT SCHOOLS

MEMORANDUM

DATE: May 21, 2012
TO: Secondary Administrators
FROM: Sam Jarman, Administrator 10-12 and Adult Schools
SUBJECT: Extracurricular Out-of-State Travel

Many Alpine School District teachers, advisors and coaches take students on out-of-state trips. Trips provide students with unique opportunities to perform and compete, plus experience other parts of the country. The Board of Education has supported out-of-state trips for many years because of the educational value they offer students.

Teachers, supervisors and coaches are expected to accompany their group and therefore should not bear the financial burden of paying for their associated trip expenses. However, some supervisors and coaches choose to bring their own family members on these trips. In that case, the advisor/coach must pay for any expense related to their family members. The district employee may not use any money raised by student fundraisers, travel agency vouchers, amusement park incentives or other means to obtain a partial or entire free trip for a family member. Again, all costs of a family member going on a school sponsored and board approved trip are the responsibility of the teacher, coach or advisor.

Under Utah State law, public employees are held to a higher standard than private business/industry. Any district employee who is involved in using student fundraiser money, travel agency vouchers, amusement-park incentives, etc. to benefit their family members may face disciplinary measures and could face termination of employment.

This procedure is in effect as of July 1, 2012.

EXAMPLES OF ETHICAL SITUATIONS AND PERSONAL EMOLUMENT

To avoid the appearance of impropriety and misuse of district assets, employees must be cautious about using facilities and services available through the schools. The following examples identify some situations that may arise.

- Students, as a learning opportunity in an auto shop class, may change the oil in the family car. District employees, including teachers, cannot take advantage of a free oil change from the school auto shop, even if the employee supplies the oil and filter. Doing so may appear as receiving personal benefit at the expense of taxpayer dollars.
- A wood shop teacher cannot use school facilities to make projects for additional income. However, the woodshop teacher may use facilities to work on incidental personal items to improve personal teaching skills and keep them familiar with the equipment.
- A school may decide to provide athletic gear for a coach. However, if the same gear is provided by a vendor as bonus for purchases, the gift is unlawful and violates purchasing guidelines.
- Rewards received from merchants for purchases (i.e. rebate or gift cards) must be turned over to the school and used to benefit school programs and students.
 - Free books offered from “Books are Fun” for high volume sales should be property of the school.
 - Target gift cards from purchase of iPads should be used for school use.
 - Use of a personal credit card for reimbursement rather than a District credit card in order to receive Reward points/ frequent flyer points for personal use.
- A coach or teacher may not accept a gift in any form from students, team members or their families in excess of \$10 per incident and a total of \$50 per year. This may appear to be a bribe or “pay for play”.
 - A coach cannot go on a family vacation with the family team member.
 - The coach may not accept tickets to games or events (Utah Jazz basketball tickets).
 - If the family of a team member offers the use of a boat or other property, the coach may not accept the offer.
- Nominal teacher appreciation gifts from parents/students are acceptable.
 - The coach or advisor may accept an end of season or event appreciation gift from the entire team/ performing group.
 - Nominal seasonal or special event gifts are acceptable, providing the gifts are reasonable.
 - Gift baskets provided with the intent to be shared with the entire faculty or department are allowed, provided the gift baskets are reasonable and do not appear to exert undue influence.
- District employees may not use the District as a purchasing agent for personal purchases even if the employee reimburses the District.
- Lunches provided by vendors to discuss products or services may appear to outside individuals or competing vendors as influencing District business practices.

Section 7
Disclosure of Student Fees

Full Disclosure of School Participation Fees

It is the Districts intent to provide full disclosure of all fees. Parents should know the full annual cost of an activity before their student participates. This should include all required fees and all optional fees for participating in extracurricular activities. For instance, the total cost for participating in football or marching band should include uniform rental or purchase, spirit packs, costs for participating in fund raising events, tour and tournament costs, value of items expected to be donated for auction or garage sales, camps, clinics, lessons, and any other expense. The parent should not receive any “surprise” fees later in the year. Full transparency also requires that parents are aware of proposed program expenses and extracurricular compensation paid to District employees to support the activity.

Board approved fees are subject to fee waiver. In addition, fees that are classified as “optional” but are required to participate, or fees that students feel compelled to pay by social pressure for team inclusion should also be subject to fee waiver. As a result, teams should refrain from requiring or suggesting that team members purchase optional clothing or other items that are not required for participation. These additional costs may add undue financial strain and social pressure on students. Every effort should be made to keep the cost of participation as low as possible.

See samples of disclosure documents on following pages.

**Sample High School
Athletic / Activity Fees**

Sport or Extra-curricular Activity _____

Board Approved Fees:

- Participation Fee: \$100
- Extra Curricular (Per Activity – *not to exceed*) \$900

Non board approved, necessary for participation:

- Tournament / Travel \$ _____

Other Optional Fees:

Please select the optional items you wish to purchase. *Please note that 6.75% sales tax will be added to each item purchased.*

- Bag \$ _____
- Warm-ups / Sweats \$ _____
- Sparkle Shirt \$ _____

Add up the above optional items and calculate 6.75% \$ _____

TOTAL DUE: \$ _____

(Participant's Name) _____ (Parent's Signature) _____ (Date) _____

Please bring this sheet to the Finance Office when you pay your fees.

Additional Costs/Expense

- In kind items required for auction \$ _____
- Fundraising/ donations \$ _____
- Expected Sales of various fundraising Items (Discount cards, bricks, cookie dough, etc) \$ _____

Total Additional Costs \$ _____

Optional Suggested camps, clinics, workshops, private instruction

- High valley camp \$ _____
- Private Lessons \$ _____

Attached is the projected budget for the program including extracurricular compensation to advisors/coaches supported by student fees.

**Alpine School District
2014-2015
High School Fee Schedule
10th, 11th, & 12th Grade**

(Fees Not To Exceed Printed Amounts)

Fees For All Students

Activity Fee	\$30.00
Textbook Rental	35.00
Deposit (Refundable)	15.00
Locker Fee	2.00
Library Fee	2.00

East Shore High School Online Fees

Digital Curriculum	\$35.00
Registration	65.00
Online Curricular Access (1/8 credit)	10.00
Out-of-District	100.00

Class Fees (dependent upon the classes taken by the individual student)

Art (per course)	\$25.00
AP Art (per semester)	25.00
Technology Fee (per course)	15.00
Drafting	20.00
Drama	60.00
Drama Tech	10.00
Driver's Education	95.00
Driv. Ed. – Summer & Before or After School	140.00
Family & Consumer Science Lab	10.00
Music Instrumental Rental	70.00
Photography	15.00
Pro-Start	20.00
General P.E. (Per Semester for P.E.)	5.00
Lifetime Activity P.E. Fee	45.00
Science (plus safety equipment or clothing)	15.00
Shop (plus safety equipment or clothing)	15.00

Polaris High School

Flat Fee	\$150.00
----------	----------

* If a 9th grade student is involved in a high school program, they will be charged the high school fee.

Participation Fees

Extracurricular Sports – Per Activity (Athletic Trainers, Transportation, Officials)	\$100.00
Performing Groups – Per Activity (Adjudicators, Judges, Transportation)	50.00

Extra Curricular

Per Activity – <i>not to exceed</i> (Includes: Uniforms, Personal Equipment and Apparel) * Does not include national competitions & tours.	\$900.00
--	----------

Miscellaneous Fees

Schedule Change	\$5.00
Graphing Calculator Rental	20.00
Parking Sticker	5.00
Unified Studies	203.00

Policy No. 5146(f)

Alpine School District
2014-2015
Junior High / Middle School Fee Schedule

7th & 8th Grade Fees

(Fees Not To Exceed Printed Amounts)

Fees For All Students

Middle School/Junior High Activity Fee	\$15.00
Deposit (Refundable)	15.00
Locker Fee	2.00
Library Fee	2.00

Class Fees

(dependent upon the classes taken by the individual student)

Art Lab Fee*	\$10.00
Business Lab Fee / CTE Intro	4.00
Technology Fee (Per Course)	15.00
Family & Consumer Science*	5.00
Consumer & Health Science / CTE Intro*	5.00
Industrial Tech Lab Fee / CTE Intro	4.00
Music Instrumental Rental	70.00
General P.E. (per semester for P.E.)	3.00
Science Lab (per semester)	5.00
Career & Technical Education / Tech Education Lab* **	6.00

Participation Fees

Track	\$25.00
Participation (extramural & intramural activities)	5.00

Miscellaneous Fees

Graphing Calculator Rental	\$20.00
Schedule Change	5.00

Other Fees

Clear Creek Summer Camp	\$175.00
Community Education (per hr of instruction)	3.50
Space Camp (over night)	40.00
Foreign Students I-20	20.00
Gifted & Talented Testing	20.00

* Optional projects may incur additional costs

** Plus safety equipment per course

9th Grade Fees

(Fees Not To Exceed Printed Amounts)

Fees For All Students

Activity Fee	\$15.00
Textbook Rental	35.00
Deposit (Refundable)	15.00
Locker Fee	2.00
Library Fee	2.00

Class Fees

(dependent upon the classes taken by the individual student)

Art Lab Fee *	\$15.00
Technology Fee (Per Course)	15.00
Family & Consumer Science Lab	10.00
Music Instrumental Rental	70.00
General P.E. (per semester for P.E.)	3.00
P.E. Skills	20.00
Science Lab	10.00
Career & Technical Education / Tech Education Lab * **	10.00

Extra Curricular Activities

Performing Groups***per student	\$100.00
Participation Fee (Basketball)	100.00
Participation Fee (Track)	25.00
Practice Uniforms	20.00
Participation (extramural & intramural activities)	5.00

Miscellaneous Fees

Schedule Change	\$5.00
Graphing Calculator Rental	20.00

* Optional projects may incur additional costs

** Plus safety equipment per course

***If a 7th or 8th grade student is in a 9th grade level performing group, they may be charged the 9th grade fee.

Section 8 Contracts

CONTRACTS

Only the office of the business administrator, including purchasing, is authorized to enter in and sign multiple year contracts or any type of contract involving incentives or kickbacks. It is a criminal offense and may be subject to termination to accept gifts, food, clothing or payment from a vendor or potential vendor in excess of \$10 at any one time or \$50 during a calendar year (Utah Code 63G-6a-2303). Utah law also establishes many constraints associated with multiple year contracts that require special consideration (Utah Code 63G-6a-1204).

The District is currently developing contracts related to student travel and athletic uniforms, supplies, equipment and services. It is the intent of the District to free coaches from activities related to purchasing. Coaches should rely primarily on District established contracts and utilizing District purchasing policies. A Google document will be developed listing District contracts and State contracts where bidding is not required. Utilizing these contracts will allow schools to purchase up to the \$10,000 limit. District employees must utilize contracts in place. If a contract is not in place for a desired purchase, standard purchasing procedures must be followed. Contact the Director of Purchasing with any specific contract questions.

The District will provide additional clarification on Contracts in the near future.

Section 9
Music Program

Secondary Music

The purpose of this guideline is to establish correct procedures for secondary music programs for compensation.

Tutoring-Lessons

Employees or Non-employees of the District may not accept direct payments from parents of students on District premises unless building rental procedures are strictly followed. District employees must follow all non-sponsored guidelines for lessons given to students off District premises including the “PARENT NOTIFICATION AND RELEASE OF LIABILITY” document, and the “EMPLOYEE INVOLVEMENT IN NON DISTRICT SPONSORED INDEPENDENT OR SELF EMPLOYED” document.

Rates of Pay

Hourly rates of pay may not be given in addition to the “NON-ATHLETIC ADDENDAS” for work that is expected to be included in the addenda. Camps may only be paid for periods of time outside of the time frame covered by the addenda. Certified employees may receive less than published rates of pay if funds are not available to support the published rates. “Curriculum” hourly rates apply to work performed by certified staff without students.

Non-Employee Consultants

Non-Employee consultants may be hired as a 1099 vendor. These consultants act as independent contractors for short periods of time where they are not under the direct supervision of District employees. Consultants may not have unsupervised access to students unless they are fingerprinted.

A person who gives instruction to students on a regular basis under the direction of a District employee using District facilities and equipment would be considered an employee and may not be classified as an independent contractor.

Section 10
Title IX

Title IX Equal Opportunity in Education

No person in the United States shall, on the basis of sex, be excluded from participation in, be denied the benefits of, or be subjected to discrimination under any education program or activity receiving federal financial assistance.

It is Alpine School District's policy that school activities must be in compliance with Title IX in allowing equal opportunities for male and female students. Title IX specifically requires the following:

1. Funds should be available on a substantially proportional basis to the number of male and female participants in the school's athletic program. Fundraising shall equitably benefit boys and girls.
2. Boys and girls shall have reasonably equal access to facilities, fields and equipment, scheduling of games and practice time, travel and per diem allowances, assignment and compensation of coaches, provision of locker rooms, awards and recognition, provision of medical and training facilities, provision of housing and dining facilities and publicity.
3. School sponsored activities shall be reasonably equal for boys and girls. Schools must provide both the opportunity for individuals of each sex to participate in interscholastic competition, and for athletes of each sex to have competitive team schedules which equally reflect their abilities.
4. The primary purpose of the athletic activity is to provide athletic competition at the interscholastic varsity level, and not only to advance other athletic activities.

Compliance with Title IX may be demonstrated by meeting any one of the following three tests.

1. Providing athletic participation opportunities that are substantially proportionate to the student enrollment.
2. Demonstrating a continual expansion of athletic opportunities for the underrepresented sex. This is satisfied when a school has a history and continuing practice of program expansion that is responsive to the developing interests and abilities of the underrepresented sex (typically female).
3. Accommodating the interest and ability of underrepresented sex. This test is satisfied when an institution is meeting the interests and abilities of its female students even where there are disproportionately fewer females than males participating in sports.

Section 11

Purchasing

Purchasing

A. LEA Procurement Thresholds

The LEA's procurement policy shall be followed for all qualifying purchases of goods or services. The procurement policy should include the basic items:

1. Small Purchases

- a. The "individual procurement threshold" for the LEA is \$1,000. This is the maximum amount that the LEA can expend to obtain a single item/service from one vendor at one time without requiring competitive purchasing (Utah Code 63G-6a-408, Administrative Code R33-3).
- b. The "single procurement aggregate threshold" for the LEA is \$5,000. This is the maximum amount that the LEA can expend to obtain any combination of individual procurement items/services costing less than \$1,001 from one vendor at one time up to \$5,000. (Utah Code 63G-6a-408, Administrative Code R33-3).
- c. The "annual cumulative threshold" for the LEA is \$50,000. This is the maximum total annual amount that the LEA can expend to obtain individual procurement items costing less than \$1,001 purchased from the same vendor during the fiscal year (July 1 – June 30) not to exceed \$50,000. If a purchase exceeds \$50,000, it is not considered a small purchase and shall be processed through a bidding process or a request for proposal (RFP) process (Utah Code 63G-6a-408 and Administrative Code R33-3).
- d. Professional services, such as architectural, engineering, accounting, legal, or consulting services less than \$100,001 shall be acquired using competitive bidding or RFP process, or by selecting a provider from an approved potential vendor list created using an invitation for bids or an RFP under provisions in Utah Code 63G-6a-403 and 404 (Administrative Code R33-3).

2. Reoccurring Purchase Over Annual Cumulative Threshold

- a. If purchases from the same vendor are ongoing, continuous, and regularly scheduled, and exceed the annual cumulative threshold of \$50,000 during the fiscal year, a contract shall be utilized if feasible [Utah Code 63G-6a-405].

3. Artificially dividing a purchase

- a. Utah Code 63G-6a-408 makes it unlawful to intentionally divide a procurement purchase into one or more smaller purchases, to divide an invoice or purchase order into two or more invoices or purchase orders, or to make small purchases over a period of time.
 - (1) This means that intentionally splitting a purchase of similar items that would typically be purchased at the same time from the same vendor to avoid requiring competitive quotes is unlawful (e.g., uniforms, club or athletic equipment, textbook orders, etc.). This includes dividing the purchases or invoices over a short period of time, or making separate purchases over a period of time. Purchase splitting often occurs when making purchases on a purchase card. Employees should not split invoices to stay under daily purchase limits on purchase cards or the established purchasing thresholds.
 - (2) It may be determined after an order is placed or received that a large enough quantity was not ordered or the correct sizes were not obtained, and that additional items must be ordered. If this occurs, the employee initiating the purchase must include a written explanation of the purpose of the purchase and justification as to why it is not considered splitting a purchase. This should be retained with the vendor invoice.
 - (3) Penalties for violating this statute are outlined in Utah Code 63G-6a-2305 and 2306. Penalties range from a class B misdemeanor to a second degree felony, depending on the total value of the divided procurements.

For additional information regarding purchasing laws and rules visit the Utah State Purchasing Website: <http://www.purchasing.utah.gov/agencytraining.html>

Section 12
Athletics and Activities
Acknowledgement

Athletics and Activities Annual Financial Acknowledgement

All High School Principals, Assistant Principals, Athletic Directors, Coaches, and Activity Advisors must review and sign this form annually as they evaluate the previous year/season and plan for the upcoming year/season. Signed forms should be sent to and retained indefinitely by the principal.

1. All funds must be deposited through the main office into the school bank account within three days of receipt. Outside bank accounts are not allowed, even for parent-led boosters.
2. Only the financial office should collect money from parents or students. Students should be asked to bring their office receipt to show proof of payment. Fundraisers, ticket sales, etc. must be coordinated with the front office.
3. All expenses must be recorded by the main office. It is not appropriate to use cash proceeds from the sale of items to buy things for the team, club, or school. Outside groups should not purchase items to circumvent using the school purchasing procedures.
4. The coach or advisor is responsible for monitoring school, club and booster accounts within the school financial system to ensure the program is charging and collecting sufficient fees to cover expenses. Reports may be requested from the school's financial secretary.
5. The coach or advisor is responsible for ensuring students have paid the applicable fees prior to participation. Fee waiver students must obtain a receipt from the office before they are considered "paid."
6. Booster clubs are expected to comply with District policies and procedures.
7. Purchases, including travel, require the following quotes. Dollar limits are per order, not per item and may not be divided into multiple orders in order to come in below the threshold. •\$1,000 or more - require two documented verbal quotes. Quotes may be obtained over the phone. Catalogs, on-line information or other printed price sheets cannot substitute a verbal quote; many times companies will give a better price than those printed in catalogs or web sites. A "Bid authorization form" must be filled out and filed with a purchase order or purchase card. Small purchases of multiple items, each item less than \$1,000, with a total order up to \$5,000 may be made without written bids. For orders of \$5,000 - \$10,000, two bids are required for all items on the order.
8. •Over \$10,000 - require two written quotes and must come through the Purchasing Department. Employee and student airfare and lodging costs should be coordinated with the Purchasing Department. Student travel must comply with policies 5150, 5148 and 5500.
9. The tax exemption form should be used anytime the school is directly paying for an item. The tax exemption form should not be used when the school indirectly pays for an item (e.g. teacher reimbursement, booster parent purchase, etc.). The tax exemption form should never be used for personal purchases. The District Federal tax ID number may not be used without permission from the business administrator.
10. Anytime school facilities are used for non-school sponsored events (i.e. club team practices, private lessons, tournaments, leagues, etc.) use of the facilities must comply with facilities use policy 1330 and other published building rental procedures. All camps and clinics held at Alpine School District facilities are to be scheduled through the school under the direction of the District building rental coordinator. Building keys do not authorize access to school facilities at any time for any purpose.
11. Required fees charged to students must be approved by the Board of Education. Any fee not approved by the Board of Education must be communicated to parents as "optional." Parents should know in advance of all costs (Board approved and optional) associated with any activity (before taking into account fund raising).
12. Fundraisers must be pre-approved in writing by your administrator under direction of the Cabinet level supervisor. Fundraised revenues may be used to offset or reduce student fees only if the coach/advisor has clearly documented how the revenues were fairly applied to all participating students. Such documentation and written pre-approval should be retained and available for audit for three years.
13. It is unlawful to accept gifts, food, clothing or payment from a vendor or potential vendor in excess of \$10 at any one time or \$50 during a calendar year (Utah Code 63G-6a-2303).
14. Faculty and staff, including the signee of this document, may not solicit students or parents to purchase equipment, supplies or services or to participate in activities from which the employee personally benefits except as outlined in the School Transparency Packet (STP).
15. It is inappropriate to purchase items for personal use with school money, even if the intent is to reimburse the school.
16. The District Business Administrator is the only person authorized to sign contracts on behalf of the school or District.
17. Employees are not allowed to accept emolument, bonuses, stipends, gifts, etc. from any outside source (such as but not limited to boosters, parents, or vendors) for duties related to employment with Alpine School District.
18. Employees must submit a plan to the administrator outlining all proposed school sponsored or non-school sponsored activities for the upcoming season including camps or clinics, summer programs or other off season activities.
19. Administrators will fulfill their duties to properly supervise the process as outlined in the camps and clinics document. (see Q&A #21 and #22)
20. I have read and understand procedures outlined in the online School Transparency Packet (STP) and STP Support document.

I acknowledge I have read the above summary of rules; I agree to abide by them as a condition of my employment with Alpine School District. If I have questions, I will contact my principal and/or appropriate District department. I understand I will not receive compensation for any school sponsored events unless this document is signed and on file. A copy of this document must be submitted with time card to payroll. In addition, this form must be completed by the Principal, Assistant Principal and Athletic Director before any employee receives compensation from the school.

Signature	Date	Printed Name	School	Activity
Principal			Date	