

Millard School District School Transparency Packet

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School Transparency Packet
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Section 1

Introduction and Expectation

With the increasing complexity of managing extra-curricular activities it will be the duty of the administration to annually train all head coaches and activity supervisors in proper procedures. Administration will meet with each head coach or activity supervisor to review the previous year/season and plan for the upcoming year/season. The “Procedures Handbook” may be used as a resource. Procedures to discuss with coaches and advisors include but are not limited to:

Utah Code 67-16 Ethics Act

USBE Rule 277-113 LEA Fiscal Policies and Accountability

MSD Policies and Procedures:

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.

Section 2
R277-113

R277. Education, Administration.

R277-113. LEA Fiscal and Auditing Policies. R277-113-1.

Authority and Purpose.

(1) This rule is authorized by:

(a) Utah Constitution Article X, Section 3, which vests general control and supervision over public education in the Board;

(b) Subsection 53E-3-401(4), which allows the Board to make rules to execute the Board's duties and responsibilities under the Utah Constitution and state law;

(c) Subsection 53E-3-501(1)(e)(i), which directs the Board to establish rules and minimum standards for school productivity and cost effectiveness measures;

(d) Subsection 53E-3-501(1)(e)(iv), which allows the Board to adopt rules regarding financial, statistical, and student accounting requirements;

(e) Section 53E-3-602, which allows the Board to approve auditing standards for LEA governing boards;

(f) Section 53E-3-603, which requires the Board to verify accounting procedures of LEA governing boards for the purpose of determining the allocation of Uniform School Funds;

(g) Section 53E-5-202, which directs the Board to adopt rules to implement a statewide accountability system;

(h) Subsection 53G-5-404(4), which requires charter schools to make the same annual reports required of other public schools, including an annual financial audit report;

and

(i) ESSA, which requires states to revise and redesign school accountability systems.

(2) The purpose of this rule is to:

(a) require LEAs to formally adopt and implement policies regarding the management and use of public funds;

(b) provide minimum standards, procedures and definitions for LEA policies;

(c) direct that LEAs make policies, procedures and training materials available to the public and readily accessible on LEA or public school websites, to the extent of resources available;

(d) require LEAs to train employees in:

(i) appropriate financial practices;

(ii) necessary accounting procedures; and

(iii) ethical financial practices;

- (e) specify uniform budgeting, accounting, and auditing procedures for LEAs consistent with GAAP, GAAS, and GAGAS; and
- (f) establish reporting and accounting requirements for LEAs to enable the Board to comply with ESSA.

R277-113-2. Definitions.

- (1) "Accrual basis of accounting" means a basis of accounting that records:
 - (a) revenue when earned and expenses when incurred; and
 - (b) transactions irrespective of the dates on which any associated cash flows occur.
- (2) "Administration" means:
 - (a) an LEA superintendent or director;
 - (b) a deputy or associate superintendent or director;
 - (c) a business administrator or manager; or
 - (d) another LEA educational administrator, designated staff, or a designated educational service provider.
- (3) "Arm's length transaction" means a transaction between two unrelated, independent, and unaffiliated parties or a transaction between two parties acting in their own self interest that is conducted as if the parties were strangers so that no conflict of interest exists.
- (4) "Exclusive contract or arrangement" means an agreement requiring a buyer to purchase or exchange all needed goods or services from one seller.
- (5) "FASB" means the Financial Accounting Standards Board whose purpose is to establish GAAP for nongovernmental entities within the United States.
- (6) "GAAP" means Generally Accepted Accounting Principles or a common framework of accounting rules and standards for financial reporting promulgated by either FASB or GASB, as applicable to the reporting entity.
- (7) "GAAS" means Generally Accepted Auditing Standards or a set of auditing standards and guidelines promulgated by the Auditing Standards Board of the American Institute of Certified Public Accountants.
- (8) "GAGAS" means Generally Accepted Government Auditing Standards or a set of auditing standards and guidelines promulgated by the Government Accountability Office.
- (9) "GASB" means the Governmental Accounting Standards Board whose purpose is to establish GAAP for state and local governments within the United States.
- (10) "Internal controls" means a process, implemented by an entity's governing body, administration, or other personnel, designed to:

- (a) provide reasonable assurance regarding the achievement of objectives in the following categories:
 - (i) effectiveness and efficiency of operations;
 - (ii) reliability of reporting for internal and external use; and
 - (iii) compliance with applicable laws and regulations;
- (b) provide reasonable assurance regarding the achievement of the following objectives over state and federal awards:
 - (i) proper recording and accounting for transactions, in order to:
 - (A) permit the preparation of reliable financial statements and state and federal reports;
 - (B) maintain accountability over assets; and
 - (C) demonstrate compliance with state and federal statutes, regulations, and the terms and conditions of state and federal awards; and
 - (ii) execution of transactions in compliance with:
 - (A) all state and federal statutes and regulations; and
 - (B) the terms and conditions of state or federal awards; and
 - (c) safeguard funds, property, and other against loss from unauthorized use or disposition.
- (11) "LEA" includes, for purposes of this rule, the Utah Schools for the Deaf and the Blind.
- (12) "Modified accrual basis of accounting" means a basis of accounting, commonly used by government agencies, that recognizes revenues when they become available and measurable and recognizes expenditures when liabilities are incurred.
- (13) "Non-operating LEA" means an LEA that has not received minimum school program funds or federal funds and is not providing educational services during a fiscal year, such as an LEA in a start-up period.
- (14) "N-size" means the minimum size necessary to disclose or display data to ensure maximum student group visibility while protecting student privacy.
- (15) "Operating LEA" means an LEA that has received state minimum school program funds or federal funds and is providing educational services during a fiscal year.
- (16)(a) "Provided, sponsored, or supported by a school" has the same meaning as defined in Section R277-407-2.
- (b) "Provided, sponsored, or supported by a school" does not apply to non-curricular clubs specifically authorized and meeting all criteria of Sections 53G-7-704 through 53G-7-707.
- (17) "Public funds" has the same meaning as that term is defined in Subsection 51-7-3(26).
- (18) "Title IX" refers to that portion of the United States Education Amendments of 1972 codified as 20 U.S.C. 1681 through 20 U.S.C. 1688.

(19) "Utah Public Officers' and Employees' Ethics Act," means Title 67, Chapter 16, which provides 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 public duties and private interests.

R277-113-3. Superintendent Responsibilities.

(1) The Superintendent shall provide training, informational materials, and model policies for use by LEAs in developing LEA and public school-specific financial policies.

(2) The Superintendent shall provide online training and resources for LEAs regarding the use and management of public funds and ethical practices for licensed Utah educators who manage, control, participate in fundraising, or expend public funds.

(3) The Superintendent shall provide training and informational materials for use by LEA governing boards in establishing their audit committees and internal audit programs in compliance with Section 53G-7-402.

(4) The Superintendent shall provide and establish a cycle for state review of LEA fiscal policies and standards.

(5) The Superintendent shall work with and provide information upon request to the Utah State Auditor's Office, the Legislative Fiscal Auditors, and other state agencies with the right to information from the Board.

R277-113-4. LEA Audit Responsibilities.

(1) The presiding officer of an LEA governing board shall ensure that the members of the governing board and audit committee are provided with training on the requirements of Title 53G, Chapter 7, Part 4, Internal Audits, and this Section R277-113-

4 as part of the member on-boarding process.

(2) The training described in Subsection (1) shall:

(a) comply with Title 63G, Chapter 22, State Training and Certification Requirements; and

(b) use the online training and informational materials provided by the Superintendent in accordance with Subsection R277-113-3(3).

(3) An LEA governing board shall:

(a) designate board members to serve on an audit committee, consistent with Subsection 53G-7-401(1); and

(b) maintain the following information on the LEA's website:

(i) names of the governing board members who serve on the audit committee; and

(ii) if required by Subsection 53G-7-402(2);

(A) the name and contact information of the internal audit director; and

(B) a copy of the LEA's annual audit plan.

(4) An LEA audit committee shall:

(a) ensure the LEA obtains all audits, agreed-upon procedures, engagements, and financial reports required by Section 51-2a-201 and Subsection 53G-5-404(4);

(b) provide an independent forum for internal auditors, internal audit contractors, and other regulatory bodies to report findings of fraud, waste, abuse, non-compliance, or control weaknesses, particularly if LEA administration is involved;

(c) ensure that corrective action on findings, concerns, issues and exceptions reported by independent external auditors, internal auditors, or other regulatory bodies are resolved in a timely manner by LEA administration;

(d) present, as appropriate, information and reports from the audit committee's meetings to the LEA board; and

(e) receive, as appropriate, reports of reviews, monitoring, or investigations conducted by LEA administration and ensure appropriate corrective action is taken in a timely manner.

(5) With regards to engagements completed by an independent external auditor, an LEA audit committee shall:

(a) manage the audit procurement and quality process in compliance with Title 63G, Chapter 6a, State Procurement Code and Rule R123-5;

(b) ensure that the independent external auditor has access to directly communicate with the audit committee;

(c) review disagreements between independent external auditors and LEA administration;

(d) consider LEA responses to audits or agreed-upon procedures; and

(e) determine the scope and objectives of other non-audit services, as necessary.

(6) An LEA audit committee shall if required by Section 53G-7-402:

(a) establish an internal audit program that provides internal audit services for the programs administered by the LEA;

(b) advise the LEA board in the appointment of an audit director or in contracting for internal audit services in accordance with Subsection 53G-7-402(3);

(c) conduct or advise the LEA board in an annual evaluation of the internal audit director or contractors providing internal audit services;

(d) prioritize the internal audit plan based on risk;

(e) receive regular updates on the internal audit plan and internal audit project progress; and

(f) receive final internal audit reports from internal auditors or contractors providing internal audit services.

R277-113-5. LEA Fiscal Responsibilities and Required Fiscal Policies.

(1) An LEA shall review the LEA's fiscal policies and procedures regularly.

(2) An LEA shall develop a plan for annual training of LEA and public school employees on policies and procedures enacted by the LEA specific to job function.

(3) LEA fiscal policies and procedures shall be available at each LEA main office, at individual public schools, and be publicly available on the LEA's website.

(4) LEA fiscal policies, procedures, and training may have different components, specificity, and levels of complexity for public elementary and secondary schools.

(5) An LEA may have one or more policies to satisfy the minimum requirements of this R277-113.

(6) An LEA fiscal policy may reference specific training manuals or other resources that provide detailed descriptions of business practices which are too lengthy or detailed to include in the LEA policy.

(7) A public education foundation established by an LEA shall follow the requirements set forth in Section 53E-3-403.

(8)(a) An LEA shall ensure that the LEA's written fiscal policies and procedures address all applicable state and federal statutes and regulations.

(b) The requirements set forth in this Section R277-113-5 are minimum requirements.

(c) An LEA may include other related items, provide LEA specific policy and guidance, and set policies that are more restrictive and inclusive than the minimum provisions established by Board rule.

(9) LEA fiscal policies shall include the following:

(a) a program accounting policy that establishes internal controls and procedures to record program revenues and expenditures in accordance with:

(i) GAAP; and

(ii) the school fee provisions in Section R277-407-13;

(b) a program accounting policy that:

(i) accurately reflects the use of funds for allowable costs and activities;

(ii) requires that transactions be recorded when they occur;

(iii) allows adjusting journal entries during the year and at the end of the year, in accordance with GAAP; and

(iv) requires that initial transactions, and adjusting entries if applicable, be recorded in the proper program, utilizing the following codes as established by the Board approved chart of accounts:

(A) fund;

(B) function;

(C) program;

(D) location; and

(E) object or revenue code, as applicable;

(c) a cash handling policy, which shall address cash receipts (cash, checks, credit cards, and other items) collected

at the LEA and individual public schools and shall include:

- (i) establishment of internal controls and procedures over the collection, deposit, and reconciliation of cash receipts received; and

- (ii) compliance with Utah Code 51-4-2(2) regarding deposits.

- (d) an expenditure policy, which shall address all expenditures made by the LEA

and individual public schools and shall include:

- (i) establishment of internal controls and procedures over the initiation, approval and monitoring of expenditures, including:

- (A) credit, debit, or purchase card transactions;

- (B) employee reimbursements;

- (C) travel; and

- (D) payroll;

- (ii) directives regarding the appropriate use of the LEA's tax exempt status number;

- (iii) compliance with Section 63G-6a-1204 regarding length of multi-year contracts;

- (iv) compliance with:

- (A) Title 63G, Chapter 6a;

- (B) Board rule regarding construction and improvements; and

- (C) Title IX;

- (v) requirements for LEA contracts, including:

- (A) inclusion of specific scope of work language;

- (B) inclusion of federal requirements;

- (C) inclusion of language regarding data privacy and use, where appropriate; and

- (D) legal review prior to LEA approval; and

- (vi) procedures and documentation maintained by the LEA if the LEA chooses to enter into exclusive contracts or arrangements consistent with state procurement law and the LEA procurement policy; and

- (vii) procedures for determining allowability of costs in accordance with relevant regulations and terms and conditions of awards;

- (e) a fundraising policy that:

- (i) establishes procedures for LEA and public school fundraising in general;

- (ii) establishes an approval process for fundraising activities for school sponsored activities;

- (iii) provides for compliance with school fee and fee waiver provisions outlined in

Rule R277-407; and

- (iv) includes:

- (A) specific designation of employees by title or job description who are authorized to approve fundraising, school

sponsored activities, and grant fee waivers with appropriate attention to student and family confidentiality;

(B) establishment of internal controls and procedures over the approval of fundraising and school sponsored activities and compliance with associated cash handling and expenditure policies;

(C) directives regarding the appropriate use of the LEA's tax exempt status number and issuance of charitable donation written disclosure in accordance with IRS regulations;

(D) procedures governing LEA or public school employee interaction with parents, donors, and organizations doing fundraisers not provided, supported or sponsored, by a school or LEA;

(E) disclosure requirements for LEA and public school employees approving, managing, or overseeing fundraising activities, who also have a financial or controlling interest or access to bank accounts in the fundraising organization or company;

(F) Provisions establishing compliance with:

(I) Utah Constitution, Article X, Section 2, establishing a free public education system;

(II) R277-407; and

(III) Title IX;

(v) may include procedures governing:

(A) student participation and incentives offered to students;

(B) allowable types of individual or group fundraising activities; and

(C) participation in school sponsored activities by volunteer or outside organizations;

(f) an LEA donation and gift policy that includes:

(i) an acceptance and approval process for:

(A) monetary donations;

(B) donations and gifts with donor restrictions;

(C) donations of gifts, goods, materials, or equipment; and

(D) donation of funds or items designated for construction or improvements of facilities;

(ii) establishment of internal controls and procedures over the acceptance and approval of donations and gifts and compliance with associated cash handling and expenditure policies;

(iii) directives regarding the appropriate use of the LEA's tax exempt status number, and issuance of charitable donation written disclosure in accordance with IRS regulations;

(iv) procedures regarding the objective valuation of donations or gifts if advertising or other services are offered to the donor in exchange for a donation or gift;

(v) procedures governing LEA or public school employee conduct with parents, donors, and nonschool sponsored organizations;

(vi) procedures establishing provisions for direct donations or gifts to the LEA or LEA programs, individual public school or public school programs;

- (vii) provisions restricting donations from being directed at specific LEA employees, individual students, vendors, or brand name goods or services;
- (viii) compliance with:
 - (A) Title 63G, Chapter 6a;
 - (B) state law and Board rule regarding construction and improvements;
 - (C) IRS regulations and tax deductible directives; and
 - (D) Title IX;
- (ix) procedures for:
 - (A) accepting donations and gifts through an LEA's legally organized foundation, if applicable;
 - (B) recognition of donors; or
 - (C) granting naming rights; and
- (e) an LEA Financial Reporting policy, which shall include the following:
 - (i) a requirement that the LEA shall ensure external audits of LEA financial reporting, compliance, and performance, in accordance with GAAS and GAGAS;
 - (ii)(A) a requirement that the LEA shall provide financial reporting in a manner consistent with the basis of accounting as required by GAAP, as applicable to the entity;
 - (B) for state fiscal year 2020, if an LEA follows FASB standards, a requirement that the LEA shall provide reconciliation between the accrual basis of accounting and modified accrual basis of accounting; and
 - (C) beginning with state fiscal year 2021, a requirement that the basis of accounting will be GASB; and
 - (iii) a requirement that the LEA shall provide data and information consistent with budgeting, accounting, including the uniform chart of accounts for LEAs, and auditing standards for Utah LEAs provided online annually by the Superintendent.
- (10) The Superintendent shall maintain a School Finance website with applicable Utah statutes, Board rules, and uniform rules for:
 - (a) budgeting;
 - (b) financial accounting, including a chart of accounts required for an LEA;
 - (c) student membership and attendance accounting;
 - (d) indirect costs and proration;
 - (e) financial audits;
 - (f) statistical audits; and
 - (g) compliance and performance audits.

R277-113-6. LEA Governing Board Fiscal Responsibilities.

(1) An LEA governing board shall have the following responsibilities:

(a) approve written fiscal policies and procedures required by Section R277-113-5;

(b) ensure, considering guidance in "Standards for Internal Control in the Federal Government," issued by the Comptroller General of the United States or the "Internal Control Integrated Framework," issued by the Committee of Sponsoring Organizations of the Treadway Commission, that LEA administration establish, document, and maintain an effective internal control system for the LEA;

(c) develop a process to regularly discuss and review LEA:

(i) budget and financial reporting practices;

(ii) financial statements and annual financial and program reports;

(iii) financial position;

(iv) expenditure of restricted funds to ensure administration is complying with applicable laws, regulations, and award terms and conditions; and

(v) systems and software applications for compliance with financial and student privacy laws;

(d) receive the results of required annual audits from the external auditor in accordance with Section R123-5-5;

(e) oversee procurement processes in compliance with Title 63G, Chapter 6a, Utah Procurement Code, and Rule R277-115, including:

(i) reviewing the scope and objectives of LEA contracts or subawards with entities that provide business or educational services; and

(ii) receiving reports regarding the compliance and performance of entities with contracts or subawards;

(f) ensure the procurement process for an external auditor is in compliance with Section R123-5-4;

(g) ensure LEA administration implements sufficient internal controls over the functions of entities with contracts or subawards to perform services on behalf of the LEA;

(2) An LEA governing board shall:

(a)(i) provide a hotline independent from administration for stakeholders to report concerns of fraud, waste, abuse, or non-compliance; and

(ii) post on the school's website in a readily accessible location:

(A) a hotline phone number;

(B) a hotline email; or

(C) an online complaint form; or

(b) post a link on the school's website in a readily accessible location with contact information for the Board's hotline.

R277-113-7. Reporting of School Level Expenditures.

(1) In accordance with ESSA, the Superintendent shall make public the per pupil expenditures of federal, state, and local funds, for each LEA and each school in the state.

(a) The Superintendent shall exclude expenditures that:

(i) are non-current;

(ii) do not reflect the day-to-day operations of an LEA or school;

(iii) do not contribute to k-12 education; or

(iv) are significant, unique expenditures that may skew data in certain years and thwart year-to-year comparison.

(b) The Superintendent shall publish and make available a comprehensive list of expenditures that are excluded from per pupil expenditure information.

(2) The Superintendent's school level report for each school shall include:

(a) average daily membership for the fiscal year covered by the report;

(b) an indicator if the school is:

(i) a Title I School; or

(ii) a Necessarily Existent Small School;

(c) grade levels served by each school;

(d) student demographics;

(e) expenditures recorded at the school level and central expenditures allocated to each school by:

(i) federal program expenditures; and

(ii) state and local combined expenditures;

(f) calculated per pupil expenditures; and

(g) average teacher salary.

(3) The Superintendent may not report expenditure data for a school with an n- size of less than 10.

R277-113-8. LEA Accounting Requirements.

(1) Each LEA shall:

(a) record revenues and expenditures in compliance with the Board approved chart of accounts;

(b) record expenditures using school location codes that can be mapped to official school location codes used in the Board system of record;

(c) record expenditures using approved district and school codes in the Board system of record;

(d) submit expenditures using location codes in the UPEFS system; and

(e) perform program accounting in accordance with GAAP and this rule.

(2) Each LEA shall record and report the following expenditures for each school annually:

- (a) salaries;
- (b) benefits;
- (c) supplies;
- (d) contracted services; and
- (e) equipment.

(3) If an LEA pays for contracted services that occur at the school level, the LEA shall record the payments to the contractors in the appropriate function and object codes established under Subsection (2) at the school level.

(4)(a) An LEA shall record centralized administrative costs to the administrative location code.

(b) The Superintendent shall allocate such costs to each school based on school enrollment.

(5) The Superintendent shall present one expenditure report for a school receiving more than one report card under Subsection R277-497-4(8).

(6) If an LEA reports expenditures in programs, the LEA shall report the expenditures to one or more schools.

R277-113-9. Activities Provided, Sponsored, or Supported by a School.

(1) An LEA or school shall comply with this Section R277-113-9 for all activities provided, sponsored, or supported by a school.

(2) An LEA shall ensure that revenues raised from or during activities provided, sponsored, or supported by a school are classified, recorded, and deposited as public funds in compliance with LEA cash handling, program accounting, and expenditure of funds policies as required by Section R277-113-5.

(3) An LEA shall:

(a) maintain records in sufficient detail to:

- (i) track individual contributions and expenditures;
- (ii) track overall financial outcomes; and
- (iii) verify compliance with relevant regulations; and

(b) make records of activities available to parents, students, and donors, except as restricted by state or federal law;

(4) An LEA may establish LEA-specific rules or policies:

- (a) designating categories of activities or groups as provided, sponsored, or supported by the school; and
- (b) regarding use of facilities or LEA resources.

(5) An LEA shall document their annual review of fundraising activities that support or subsidize LEA or public school-authorized clubs, activities, sports, classes, or programs to determine if the activities are provided, sponsored, or supported by a school.

(6)(a) An LEA may enter into contractual agreements to allow for fundraising and use of LEA facilities.

(b) An agreement under Subsection (6)(a) shall take into consideration the LEA's fiduciary responsibility for the management and use of public funds, resources, and assets.

(c) An LEA shall review an agreement under Subsection (6)(a) with the LEA's insurer or legal counsel to consider risk to the LEA.

(7) An LEA shall comply with this Subsection (7) for any activity not provided, sponsored, or supported by a school:

(a) An LEA shall conduct all transactions at arm's length;

(b) An LEA may not co-mingle revenue and expenditures with public funds; and

(c) A public school employee may only manage or hold funds consistent with Rule R277-107.

R277-113-10. LEA Policies and Compliance with State and Federal Law.

(1) An LEA is responsible to ensure that its policies comply with the following:

(a) Utah Constitution Article X, Section 3;

(b) Title 63G, Chapter 6a, Utah Procurement Code;

(c) Title 51, Chapter 4, Deposit of Funds Due State;

(d) Title 67, Chapter 16, Utah Public Officers' and Employees' Ethics Act;

(e) Family Educational Rights and Privacy Act, 20 U.S.C. 1232g;

(f) Title 63G, Chapter 2, Government Records Access and Management Act;

(g) Title 53G, Chapter 7, Student Fees;

(h) Title 53G, Chapter 6, Textbook Fees;

(i) Section 53E-3-403, Establishment of Public Education Foundations;

(j) Title 53G, Chapter 7, Part 7, Student Clubs Act;

(k) Title 51, Chapter 2a, Accounting Reports from Political Subdivisions, Interlocal Organizations, and Other Local Entities Act;

(l) Additional state legal compliance guides for operating LEAs and non-operating LEAs as published by the office of the state Auditor;

(m) Subsection 51-7-3(26), Definition of Public Funds;

(n) Title 53G, Chapter 7, Part 4, Internal Audits;

(o) Rule R277-407, School Fees;

(p) Rule R277-107, Educational Services Outside of Educator's Regular Employment;

(q) Rule R277-217, Utah Educator Standards;

(r) Rule R277-605, Coaching Standards and Athletic Clinics;

(s) Rule R123-5, Audit Requirements for Audits of Political Subdivisions and Governmental Nonprofit Corporations; and

(t) 2 C.F.R. 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards.

(2) An LEA shall include the following requirements of Title IX in LEA policies:

(a) Fundraising shall equitably benefit males and females;

(b) Males and females shall have reasonably equal access to facilities, fields, and equipment;

(c) School sponsored activities shall be reasonably equal for males and females.

KEY: school sponsored activities, public funds, fiscal policies and procedures, audit committee

Date of Enactment or Last Substantive Amendment: August 12, 2020

Authorizing, and Implemented or Interpreted Law: Art X, Sec 3; 53E-3-401(4); 53E-3-501(1)(e)

Section 3

Camps and Clinics Procedures

MILLARD SCHOOL DISTRICT GUIDELINES FOR CAMPS, CLINICS, NON-SPONSORED DISTRICT ACTIVITIES

District Guideline

The purpose of these guidelines is to provide direction and procedures for camps, clinics, and other extracurricular activities. These guidelines define when employees 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 is 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 the 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 a Millard 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 Clinic's

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 the camp, it appears the event was required, whether stated or implied. As a result, if the team participates in the 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, 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 lessons, or other activities the employee must be compensated on an established hourly rate of pay through payroll.

GUIDELINES FOR 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** is assigned collect all fees for camps or clinics or other activities sponsored by the district. Teachers or coaches should not generally collect fees. Exceptions may be made in emergency situations as long as coaches/advisors follow district accounting standard practices. 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.
- 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, 2021). Contracts teacher hourly rate is calculated by dividing the

base annual salary (lane and step) by 184 days to calculate the daily rate. An employee may not claim more than eight 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 timecard to the payroll department indicating the actual hours worked to be paid. The school will be charged the coaches or teacher 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 page 4) the district will issue a 1099 form at the end of the year.
- Compensation for outside clinicians should be reasonable; otherwise, the event should be classified as non-school sponsored.
- A roll with attendance must be kept for all camps and clinics. (See page 19)
- 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.

► Go to www.irs.gov/FormW9 for instructions and the latest information.

Print or type.

| | | |
|--|---|---|
| 1 Name (as shown on your income tax return). Name is required on this line; do not leave this line blank. | | 4 Exemptions (codes apply only to certain entities, not individuals; see instructions on page 3): Exempt payee code (if any) _____ Exemption from FATCA reporting code (if any) _____ <i>(Applies to accounts maintained outside the U.S.)</i> |
| 2 Business name/disregarded entity name, if different from above | | |
| 3 Check appropriate box for federal tax classification of the person whose name is entered on line 1. Check only one of the following seven boxes. <input type="checkbox"/> Individual/sole proprietor or single-member LLC <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) ► _____ Note: Check the appropriate box in the line above for the tax classification of the single-member owner. Do not check LLC if the LLC is classified as a single-member LLC that is disregarded from the owner unless the owner of the LLC is another LLC that is not disregarded from the owner for U.S. federal tax purposes. Otherwise, a single-member LLC that is disregarded from the owner should check the appropriate box for the tax classification of its owner. <input type="checkbox"/> Other (see instructions) ► _____ | | |
| 5 Address (number, street, and apt. or suite no.) See instructions. | Requester's name and address (optional) | |
| 6 City, state, and ZIP code | | |
| 7 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 line 1 to avoid backup withholding. For individuals, this is generally your social security number (SSN). However, for a resident alien, sole proprietor, or disregarded entity, see the instructions for Part I, later. For other entities, it is your employer identification number (EIN). If you do not have a number, see *How to get a TIN*, later.

Note: If the account is in more than one name, see the instructions for line 1. Also see *What Name and Number To Give the Requester* for guidelines on whose number to enter.

Social security number

| | | | | | | | | | | |
|--|--|--|---|--|--|---|--|--|--|--|
| | | | - | | | - | | | | |
|--|--|--|---|--|--|---|--|--|--|--|

or

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); and
4. The FATCA code(s) entered on this form (if any) indicating that I am exempt from FATCA reporting is correct.

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 for Part II, later.

**Sign
Here**

Signature of
U.S. person ►

Date ►

General Instructions

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

Future developments. For the latest information about developments related to Form W-9 and its instructions, such as legislation enacted after they were published, go to www.irs.gov/FormW9.

Purpose of Form

An individual or entity (Form W-9 requester) who is required to file an information return with the IRS must obtain your correct taxpayer identification number (TIN) which may be your social security number (SSN), individual taxpayer identification number (ITIN), adoption taxpayer identification number (ATIN), or employer identification number (EIN), to report on an information return the amount paid to you, or other amount reportable on an information return. Examples of information returns include, but are not limited to, the following.

- Form 1099-INT (interest earned or paid)

- Form 1099-DIV (dividends, including those from stocks or mutual funds)
- Form 1099-MISC (various types of income, prizes, awards, or gross proceeds)
- Form 1099-B (stock or mutual fund sales and certain other transactions by brokers)
- Form 1099-S (proceeds from real estate transactions)
- Form 1099-K (merchant card and third party network transactions)
- Form 1098 (home mortgage interest), 1098-E (student loan interest), 1098-T (tuition)
- Form 1099-C (canceled debt)
- Form 1099-A (acquisition or abandonment of secured property)

Use Form W-9 only if you are a U.S. person (including a resident alien), to provide your correct TIN.

If you do not return Form W-9 to the requester with a TIN, you might be subject to backup withholding. See What is backup withholding, later.

**Millard 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.

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.

1099 Expenses Wages for Non-District Employees

| Name | Amount |
|-------|--------|
| _____ | _____ |
| _____ | _____ |
| _____ | _____ |
| _____ | _____ |
| _____ | _____ |

Total Non-District Employee Wages \$_____

Note: Copies of signed IRS form W-9 must be attached for all individuals listed above and submitted to district or school Accounts Payable Department before payment is issued.

Signature of District employee in charge

Date

Signature of principal or assistant principal

Date

Note: Copy must be placed in employee's personnel folder.

Millard School District Camps & Clinics Participants

Names of participants
(Use additional pages if needed)

Amount of fee paid or waived

[illegible]

Total number of participants _____ ** Total fees collected _____

Total number of fee waivers _____

**** School financial secretary must receipt all fees collected**

Millard 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-SCHOOLS 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, excepting those activities which are designated as non-profit civic center uses;
- 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. 23). 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 Millard School District Employee Involvement in Non-District Sponsored Activities disclosure statement (see pg. 24-25);
- If the employee is self-employed, sign the self-employed disclosure statement (see pg. 24).
- If the employee is an employee of an outside sponsor, the employee and the sponsor must sign the outside sponsor disclosure statement (see pg. 25) 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.

MILLARD 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 Millard 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 Millard 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. Millard 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: _____

MILLARD 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 Millard 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 Millard 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 Millard School District. I agree to abide by all laws and rules of the State of Utah pertaining to and consistent with Millard 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: _____

MILLARD 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 Millard 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 Millard 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 Millard School District. I agree to abide by all laws and rules of the State of Utah pertaining to and consistent with Millard 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: _____

QUESTIONS AND ANSWERS

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

“It is the policy of Millard 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. 12-13). If Millard 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. 11) 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. 11) 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. 12-13). If Millard 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. 11), disclosing any form of compensation received. The school must keep these documents on file for audit purposes.

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 #16 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. 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.

9. 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 Millard 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.

10. 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.

11. 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.

12. 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. Otherwise the activity will be considered a non-sponsored district activity and will require the sponsor to follow the building and grounds rental procedures.

13. 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. 4) before they can receive payment. The schools can issue a check to one or two day consultants with proper documentation.

14. 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.

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

No school facilities can be used if compensation is received.

16. 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.

17. 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.

18. 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.

19. What procedures and requirements must be met for community-sponsored programs 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 #16 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.

20. 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.

21. 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. 12-13), and that district students complete the Parent notification and Release of Liability form (pg. 11).
- 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.

22. 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. 11)
- Employee Involvement in Non-District sponsored Activities (pg. 12-13) (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 4

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. 2070 provides guidelines for fund raisers as follows:

Elementary Schools Fundraising

Each elementary school shall develop an annual fundraising plan and send such plan to the Superintendent.

1. Each school will be limited to one (1) fund raising activity per year.
2. In addition, the recognized parent teacher student organization, in consultation with the school principal, will be permitted to disseminate information about one (1) Parent Teacher Organization fund raising activity through the school e.g., newsletter, notes sent home with students, or other such uses of school resources or persons.
3. All fundraising activities involving students shall specifically, consistently, and emphatically insist students do not go door-to-door for any purpose. Fund raising instructions shall specify students’ involvement is to be limited to family and /or close, personal friends.
4. Activities that provide a benefit service to the school community such as book fairs, health fairs, annual school picture programs, etc. are not considered to be fundraisers. However, they still must be approved by the school principal and kept to a minimum.

Secondary Schools Fundraising

Each secondary school shall develop an annual fundraising plan and send such plan to the Superintendent.

1. Prior to initiating any fundraising activities, school groups, teams, the recognized parent/teacher/student organization, and auxiliary organizations shall submit their written plans, budgets, and program to the school principal or designee for approval. The principal or designee shall review the proposals and approve those, which are necessary and consistent with district policy. Those fund raising activities approved by the principal or designee constitute the annual fundraising plan that is forwarded to the Superintendent.
2. Approved fundraising projects shall be scheduled throughout the school year to avoid conflict and excessive fund raising at any given time.
3. Additionally, each community support group/booster club will be permitted to annually disseminate information about one (1) fund raising activity through the school e.g. newsletter, notes sent home with students, or other such uses of school resources or persons.

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 superintendent.

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 Millard School District 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.

Fundraising for the Benefit of the Program or Activity

For team/member fund raising activities the funds raised are pooled and shared collectively over the entire group. All funds raised and donated become public funds and are to be used by the program for the purpose they were collected. It is the District's preference that fundraising projects benefit the entire program. Under this method, all money raised is to be put in the programs account for the benefit of the program as a whole and not earmarked to individual students to reduce their personal costs. Money can be used to decrease the over-all cost of the program, thereby decreasing the individual student costs.

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.

The method of fundraising for the organization (club, team, etc.) rather than fundraising for the individual eliminates IRS requirements to provide IRS Forms 1099 to any student who was individually ‘credited’ more than \$600 to their ‘account’.

Fundraising for the Benefit of Individual Students

For some fund raising activities, the donated funds are allotted to the specific individual. Students have the option to earn money to offset their personal expenses through fundraisers such as cookie dough sales, school discount card sales, etc. For this type of fundraiser, the IRS categorizes the student as an independent contractor. If there is a potential that a student may earn more than \$600.00 during the calendar year (January through December), IRS form W-9 must be submitted in advance of crediting the funds to the individual account. IRS form W-9 is the IRS document where employees provides their social security number and other taxing information for purpose of preparing IRS form 1099 which is used to supply IRS with earning in the calendar year. The \$600.00 threshold is the total for all school programs in a given calendar year, not individual programs.

IRS form 1099 for each applicable student must be submitted in January for tax purposes.

The school has the responsibility to provide the completed forms. The IRS form W-9 will be kept on file at the school. If IRS form W-9 has not been completed at the time of the fundraising activity, the school is responsible to locate those students and retrieve the needed IRS form W-9. In some cases, the student may have moved or refuse to complete the form. Income less than \$600.00 does not need to be reported. If the student does not complete the IRS form W-9, all funds raised will be credited to the general program account. This method is not recommended because of the additional responsibility and requirements associated with 1099 reporting.

The method also potentially places a tax liability on students.

Salaries

The District provides a schedule for Extra Curricular Addenda annually as published in the Millard School District High School Coaching and Extra Duty Pay Schedule. 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 Millard School 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, (435) 864-1000.

Section 5

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, take, seek, or solicit directly or indirectly for himself or another a gift of substantial value or a substantial benefit tantamount to a gift:

- (a) That would tend improperly to influence a reasonable person in the discharge of their duties;
- (b) That a reasonable person in that position should know is primarily for the purpose of rewarding the public employee for official action taken;
- (c) If the public employee may be involved in any government action affecting the donor or lender.

This section does not apply to a nonpecuniary gift, having a value of not in excess of \$50. (Utah Code 67-16-5).

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

- 1. Acceptance of gratuities in the form of cash, checks, merchandise, merchandise certificates, services of monetary value, or trips is prohibited.
- 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.
- 3. When any reasonable doubt or question exists about the acceptance of a gratuity, it should not be accepted.
- 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.
- 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

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 immediate family members on these trips. This may be allowed provided there is sufficient space without sacrificing the ability of any team or program members to attend. 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 MSD Policy 6050.

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 attending 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.

EXAMPLES OF UNETHICAL 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 unethical situations that may arise.

- A wood shop teacher cannot use school facilities to make projects for additional income.
- 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 \$50 per incident. This may appear to be a bribe or “pay for play”.
- A coach cannot go on a family vacation with the family team member.
- If the family of a team member offers the use of a boat or other property, the coach may not accept the offer.
- 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.

EXAMPLES OF NON-EMOLUMENT SITUATIONS

Exceptions to emoluments are limited to:

- Nominal teacher appreciation gifts from parents/students are acceptable.
 - Teacher may accept an apple or other incidental gift from a parent/student provided the value of the gift is under \$50.
 - The coach or advisor may accept an end of season or event appreciation gift from the entire team/performing group.
 - 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.
- Hospitality gifts (associated with a conference, or event but not a sales meeting or associated with any direct purchasing activity)
 - Hospitality gifts are promotional or hospitality items including trinkets, nonalcoholic beverages, snacks, and appetizers.
 - Hospitality gifts do not include money, meals, tickets, events or entertainment, travel, or lodging.
 - Total value of the hospitality gift must be less than \$10 and may not exceed \$50 in any calendar year.
- A woodshop teacher may use facilities to work on incidental personal items to improve personal teaching skills and keep them familiar with the equipment.
- Contributions and donations
 - Contributions include a voluntary gift or donation to a public entity for the public entity's use, including philanthropic donations or services.
 - Admission to seminars, vendor fairs, charitable or fundraising or similar events related to the function of the public entity.
 - Sponsorship of an event organized by the public entity or a booth at an event sponsored by an entity or organization of which the public entity is a member.
 - An example would be a vendor contributing to or sponsoring an event for Utah Association of Secondary School Principals (UASSP).
 - Vendor contributing toward door prizes or awards for a professional organization.
- A contribution may not be offered or given with the intent to induce a procurement decision or contract.
- Unlike hospitality gifts, there is no limitation on the amount of a contribution.

Educator discounts at vendors (restaurants) are allowable to the extent that the discount is offered to all educators in a similar manner as military or senior discounts. In a similar fashion, educator discounts and coupons for free or reduced services or products are not considered emoluments if:

- The coupons are provided to all educators without regard to purchases,
- The discounts are not available to only a specific person, and
- The discounts do not influence personal judgment regarding purchases.

Section 6

Disclosure of Student Fees

FULL DISCLOSURE OF SCHOOL PARTICIPATION FEES

It is the District's 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, a fee that is classified as "optional" but is required for participation, 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 FORM*****

Sample High School
Athletic / Activity Fees

Sport or Extra-Curricular Activity _____

Board Approved Fees:

- ☐ Participation Fee: \$60
 - ☐ Practice uniform/equipment Fee \$30
-

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.*

- ☐ Spirit Pack (specialized equipment) \$_____
- ☐ 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.

Millard School District Approved School Fee Schedule 2021-2022

FEE WAIVERS:

All fees listed are subject to the policy on Waiver of Fees.

OUT-OF-POCKET MAXIMUM:

The Millard School District has established a maximum total aggregate fee amount of \$7,500 that a student may be required to pay in a school year. The Board of Education appreciates the incredible opportunities for participation that are afforded by our schools. Whereas students in large schools may be forced to choose between one or two activities, our students often participate in numerous sports, clubs, activities. These are costly, and yet are entered into at the discretion of parents and students. When the fees for participation in all activities surpasses the total aggregate fee amount, the district will assume the costs of additional participation.

GENERAL STUDENT FEES:

| | |
|--|--------------------|
| Activity Fees (includes activity card) | \$27.00 |
| Lost Books | (Replacement Cost) |

CLASS FEES:

| | |
|--|----------|
| Accapella Choir | \$15.00 |
| Advanced Choir/Bone Voce | \$25.00 |
| Advanced Lifetime Activities | \$25.00 |
| Anatomy | \$15.00 |
| Art (Creativity) (per semester) | \$25.00 |
| Art (Drawing) (per semester) | \$30.00 |
| Art (Painting) (per semester) | \$50.00 |
| Art (Studio) | \$50.00 |
| Art Foundations (9-12) | \$25.00 |
| Art Foundations (7-8) | \$15.00 |
| Band (7-8) | \$15.00 |
| Band (9-12) | \$15.00 |
| Biology | \$15.00 |
| Building Construction | \$10.00 |
| Chemistry | \$15.00 |
| Chorus (Advanced) | \$15.00 |
| Chorus (7-12) | \$5.00 |
| College & Career Readiness (7th grade) | \$6.00 |
| Concurrent Enrollment (per credit)* | \$5.00 |
| Crafts (7-8) | \$15.00 |
| Creative Coding (7-8) | \$10.00 |
| CTE Introduction (7-8) | \$6.00 |
| Discovering STEM (7-8) | \$10.00 |
| Drama (7-12) | \$15.00 |
| Drivers Education** | \$100.00 |
| Earth Systems | \$15.00 |
| Exploring Technology (7-8) | \$10.00 |
| FACS Education Course (7-8) | \$10.00 |
| Fitness for Life | \$25.00 |
| Graphic Arts (7-8) | \$10.00 |
| Guitar Class | \$10.00 |
| Keyboarding (7-8) | \$3.00 |
| Math | \$7.00 |
| Musical Theatre (7-8) | \$10.00 |
| Orchestra (7-12) | \$15.00 |
| Physical Education (7-8) | \$25.00 |
| Physical Education (9-12) | \$25.00 |
| Physics | \$15.00 |
| Weight Lifting | \$25.00 |
| Writing Lab (6-12) | \$6.00 |

*Paid to participating college/university

**A birth certificate is required before a Driver's License can be issued.

EXTRA-CURRICULAR PARTICIPATION FEES:

The costs listed below are considered **maximum** out-of-pocket and may be lower depending on the individual school and fund raisers. Please follow the [link](#) to the individual activity at your child's school to see the disclosure of fees.

UHSAA SANCTIONED ACTIVITIES:

| | |
|--|------------|
| Baseball | \$428.00 |
| Basketball (Boys') | \$505.00 |
| Basketball (Girls') | \$550.00 |
| Cross Country | \$305.00 |
| Drill Team | \$3,070.00 |
| Football | \$435.00 |
| Golf (Boys') | \$442.00 |
| Golf (Girls') | \$500.00 |
| Soccer (Boys') | \$315.00 |
| Soccer (Girls') | \$585.00 |
| Softball | \$875.00 |
| Speech & Debate | \$100.00 |
| Swimming | \$542.00 |
| Tennis (Boys') | \$465.00 |
| Tennis (Girls') | \$465.00 |
| Track & Field (Boys') | \$380.00 |
| Track & Field (Girls') | \$380.00 |
| Volleyball | \$967.00 |
| Wrestling | \$465.00 |

OTHER ACTIVITIES:

Instruments – Students must have an instrument to participate in band and/or orchestra. If a student cannot afford an instrument, the school will provide them with an available instrument.

| | |
|---|------------|
| Band (High School) | \$1,235.00 |
| Cheerleading | \$1,792.00 |
| Choir | \$855.00 |
| Color Guard | \$130.00 |
| Drama | \$125.00 |
| Musical | \$70.00 |
| Orchestra (High School) | \$220.00 |

CLUBS:

| | |
|---|------------|
| FBLA | \$2,285.00 |
| FCCLA | \$2,505.00 |
| FFA | \$2,718.00 |
| HOSA | \$280.00 |
| National Honor Society | \$50.00 |
| Junior National Honor Society | \$10.00 |
| Rabbit Pack | \$14.00 |
| SKILLS USA | \$1,200.00 |
| Studentbody Office | \$590.00 |
| TSA | \$1,900.00 |

MACHINING / METAL / WELDING / WOOD PROJECTS:

A minimum fee for a basic project is listed. Additional costs to the project are based on the student's individual preference.

| | |
|--------------------------------|----------|
| Metals Project | \$120.00 |
| Woods Project | \$310.00 |

SCHOOL MEALS:

(Schools may make available additional goods and services for purchase. These goods and services will be offered as a convenience to students and do not constitute a fee.)

BREAKFAST

| | |
|------------------------------------|--------|
| Breakfast for Students (daily) | \$1.75 |
| Breakfast for Staff Adults (daily) | \$2.00 |

LUNCH FOR ELEMENTARY SCHOOLS

| | |
|---------|----------|
| Daily | \$2.25 |
| Monthly | \$45.00 |
| Yearly | \$405.00 |

LUNCH FOR MIDDLE SCHOOLS

| | |
|---------|----------|
| Daily | \$2.50 |
| Monthly | \$50.00 |
| Yearly | \$450.00 |

LUNCH FOR HIGH SCHOOLS

| | |
|---------|----------|
| Daily | \$2.75 |
| Monthly | \$55.00 |
| Yearly | \$495.00 |

| | |
|----------------------------|--------|
| Staff Adults (daily lunch) | \$3.50 |
|----------------------------|--------|

OPTIONAL COSTS:

| | |
|-----------------|------------|
| Dance Tickets | (variable) |
| Field Trips | (variable) |
| School Pictures | (variable) |
| Yearbook | (variable) |

GRADUATION EXPENSES:

Students wishing to participate in graduation exercises will be required to obtain the approved cap and gown. Cost for the cap and gown is approximately \$35.00.

BAND INSTRUMENTS:

A rental fee may be charged on small school band or orchestra instruments, such as clarinets, trumpets, saxophones, which are school property.

FREQUENTLY ASKED QUESTIONS – SUMMER CAMPS AND SPORTS LEAGUES

Risk Management was asked, what liabilities are associated with a school district lending its name, equipment, coach and/or buses to a summer sports league? Here is general guidance on that topic as well as summer camps for sports or other activities:

- May a school district run a summer sports league, sports camp or other type of camp?
 - Yes, if there is a legitimate, school related reason for doing so. A summer camp may be related to the school's mission. For example, a science camp may aid or extend the teaching of science in the school while motivating kids with a less traditional, fun activity. A sports camp may be related to a high school recognized and supported league. Examples of non-legitimate activities would be a sports camp that exists to produce extra income for the coach.
- If a school district elects to do this, what does it need to do to minimize risk and liability?
 - The school district needs to take full responsibility for the activity and treat it like other school activities.
 - This would include adequate supervision.
 - Issuing and collecting signed informed consents detailing for the participants and their parents/guardians what will occur during the activity.
 - Collecting money and paying coaches/supervisors through an established system at the school, not letting the coaches/supervisors collect and keep money.
 - Implementing reasonable and effective loss control measures to minimize claims. As with other school sponsored activities, Risk Management loss control professionals are available to help identify and address potential hazards.
- What if the school district does not want to run a summer sports league, sports camp or other type of camp, can it just provide indirect support and let the coach or other sponsor run it?
 - If the school district is unwilling to directly run these programs, it must have a clear separation of itself from the activity.
 - The school district may allow these programs to use school facilities but it should do so on the same basis it allows other third parties to use facilities including: requiring the signing of use agreements and requiring indemnification and insurance; charge rent if other users would pay rent.
 - Similarly, the school district may allow these programs to use school supplies and equipment if it would allow others to do so or if a fair rental is charged. Non-consumable items like bats, helmets, footballs, pads, etc. may be lent but have a signed agreement setting forth the terms of the use and be prepared to offer the same equipment on the same terms to other third parties who ask for it.

- It would be a good idea to require an informed consent stating that the school district and school are not sponsors of the program.
- The school district should not:
 - Do not allow the program to be advertised with the implication the school district or school is sponsoring it.
 - Do not let the coach recruit during school or make it an implied or explicit requirement to be on the school team.
 - Do not let the program use school owned baseball or football jerseys with the school's name on them. It is okay for the team itself to be called "Alta." "Brighton" or "Skyview" but don't let them use your actual jerseys

Section 8

Contracts

CONTRACTS

Only the office of the business administrator 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 \$50 at any one time (Utah Code 67-16-5). Utah law also establishes many constraints associated with multiple year contracts that require special consideration.

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

Athletics and Activities Acknowledgement

ATHLETICS AND ACTIVITIES ANNUAL FINANCIAL ACKNOWLEDGEMENT

All 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. The financial office should collect money from parents or students. Coaches/advisors may collect money for the financial office provided standard accounting practices are followed, i.e., appropriate documentation of all transactions, two people accounting for funds, etc. 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 in the first contest. Fee waiver students must obtain a receipt from the office before they are considered "paid." Students who have purchased clothing, packs, or other items should pay in full before distribution of these items.
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. Utah law states that splitting orders may result in criminal penalties.
 - \$1,000 or more - require three 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.
 - Over \$10,000 - require three written quotes and must be on a District Purchase Order.
8. Student travel must comply with policy 6050.
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 2020 and other published building rental procedures. All camps and clinics held at Millard School District facilities are to be scheduled through the school under the direction of the District. 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 superintendent. 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 students who participate in the fundraiser. 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 \$50 at any one time. (Utah Code 67-16-5).

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 Millard 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 Millard 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.

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 |