Murray City School District

Accounting Manual

Prepared by:
Accounting/Budget Office

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TABLE OF CONTENTS

PUBLIC FUNDS....4
AUDIT OF FINANCIAL RECORDS....4
INTERNAL CONTROL SYSTEM....4
ACCOUNT CODING SYSTEM....4
PURCHASING....7
SCHOOL PURCHASE ORDERS....21
STUDENT TRAVEL....23
FUND RAISERS....24
YEAR BOOKS....30
RESALE ITEMS....30
SUPPLY ITEMS....31
EQUIPMENT....31
CONTRACTS....31
FIXED ASSETS....31
DISTRICT REIMBURSEMENTS....32
CASH RECEIPTS....35
BANK ACCOUNTS....40
SCHOOL LEDGER ACCOUNTS....41
CASH DISBURSEMENTS....47
JOURNAL ENTRIES....49
PERSONAL USE OF DISTRICT ASSETS....49
SIGNING OF OFFICIAL DISTRICT DOCUMENTS....49
TRAVEL & TRANSPORTATION....50
VEHICLE USE....54
GRANTS....57
DONATIONS, GIFTS & SPONSORSHIPS....58
UTAH SALES TAX....62
PAYMENT TO EMPLOYEES VS INDEPENDENT CONTRACTORS (W-2 VS. 1099)....64
FINANCIAL RECORD RETENTION SCHEDULE....66
SCHOOL SPECIFIC ISSUES....67
BOOSTER CLUBS....75
SCHOOL ATHLETICS/ACTIVITIES....75
CAMPS AND CLINICS....77
REGULATION AND RENTAL OF BUILDING & GROUNDS....77

APPENDIX……..83

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This manual is intended for all Murray School District employees who have any financial responsibility within the District. Although not all sections of this manual will apply to everyone, it should prove helpful to anyone who has questions regarding accounting within the District. All District employees shall comply with the policies and procedures in the accounting manual. It is the responsibility of principals and department directors to ensure that their employees have received proper training, are familiar with any changes, and are in compliance with District policy.

This manual was reviewed and approved by the Superintendent of Schools and the Board of Education. In addition, District administration provided input into its contents.

Balancing good accounting practices with practical procedures in an educational environment is challenging. Each policy in this manual was thought out and felt to be appropriate; however, if you have a suggestion or idea on changes that may need to be made to improve the accountability of the District's finances or to streamline the accounting processes, please let us know.

As with most manuals, updates, additions, and corrections will need to be made constantly. If you notice anything in this manual that is wrong or should be changed, please notify the accounting department. We want this manual to be useful, which means it must be as up-to-date and correct as possible.

At the end of the manual is a set of forms and other documents that should be of help to each department and school. Please feel free to copy and use these forms as appropriate. Electronic versions of these forms are also available on the accounting department webpage: www.murrayschools.org/business-services/.

Sincerely,

Richard E. Reese, CPA,
Business Administrator

PUBLIC FUNDS

"Public Funds" refers to money, funds, and accounts, regardless of the source from which the funds are derived, that are owned, held, or administered by the state or any of its political subdivisions. All monies collected, retained, or donated at Murray School District Offices or any of the schools within Murray School District are public funds and should be treated as such. Collection and expenditure of Public Funds must comply with State rule, District policy and the Accounting Manual.

AUDIT OF FINANCIAL RECORDS

The District will be audited by external auditors on an annual basis. In addition to auditing the financial records of the District, the external audit firm will audit financial and membership records of the schools. Secondary schools will be audited every year and elementary schools will be audited on a rotational basis. Annually, the external audit firm will report its findings to the audit committee. The audit committee is comprised of two members of the Murray School District Board of Education, the Superintendent, and the Business Administrator.

INTERNAL CONTROL SYSTEM

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

ACCOUNT CODING SYSTEM

<u>Account Number Structure and Detail</u>
It is important to identify the proper account to which an item will be expensed prior to making any purchase. Doing so will ensure that proper approvals have been obtained and transactions are accounted for appropriately. The district uses a 17 digit account number, which is in the following format. It is extremely important that correct codes are used. If the correct account is not available, please contact the accounting department for assistance.

Fund	Location	Year	Program	Function	Object
XX	XXX	X	XXXX	XXXX	XXX

Fund – 2 numbers, indicates the source of funds. The funds utilized by the district are listed below. The need to account for separate operations differently and the fact that many school district revenue

sources carry legal restrictions regarding how they can be spent have resulted in the development of fund accounting for school districts. Fund accounting emphasizes separate detailed accounting and reporting for each of the several subparts of a district, called funds, rather than accounting and reporting for the District as a whole. Significant importance is placed upon the need for the accounting system to assure that spending restrictions are met.

The district has nine funds:

10 – General Fund
21 – Student Activities (school accounts)
24 – Non K-12 (preschool, adult education, etc.)
30 – Capital Outlay
31 – Debt Service
51 – Nutritional Services
61 – Insurance
72 – Clove
77 – Murray Education Foundation

Location – 3 numbers, indicates location number

040 – District Wide, I.T., Education Foundation
112 – Grant Elementary
116 – Horizon Elementary
120 – Liberty Elementary
124 – McMillan Elementary
128 – Longview Elementary
129 – Parkside Elementary
130 – Viewmont Elementary
404 – Hillcrest Junior High School
414 – Riverview Junior High School
512 – District Media Center
545 – Maintenance Shop
704 – Murray High School
714 – Cricket Care
937 – Early Childhood Education Center
940 – Nature Center
950 – Adult Education, Community Education

Year – 1 number, indicates the last digit of the calendar year

Program – 4 numbers, indicates cost center, district department, or program/grant. Following is a table showing account categories for district and school programs.

Programs used at the District	
0050	General Classroom
5xxx	State Programs
58xx	Trustland Programs
6xxx	CTE Programs
8xxx	School Lunch

9xxx	Federal/Other

Function – 4 numbers, indicates revenue source or expense category. The following table demonstrations the typical classification of functions.

Revenue Functions

1xxx – Local Revenue
3xxx – State Revenue
4xxx – Federal Revenue

Expense Functions

10xx – Instruction (ALL school checkbook expenses)
21xx – Supporting Students
22xx – Supporting Teachers
23xx – District Administration
24xx – School Administration
25xx – Business Departments
26xx – Facilities Operation Departments
27xx – Transportation Department
28xx – Human Resources, Info Systems, Communications and Insurance Departments
31xx – Nutrition Services
33xx – Preschool, Cricket Care, Spartan Station, and Recreation
4xxx – Capital and Spartan House

Object – 3 numbers, indicates what is being purchased. The following table indicates the ranges used for objects.

1xx – Wages
2xx – Benefits
3xx – Professional Services
4xx – Property Services
5xx – Other Services
6xx – Supplies and Materials
7xx – Property and Equipment
8xx – Debt and Miscellaneous
888 – Balance Sheet
999 – Revenue

Revenues and expenditures should be coded to the proper account, regardless of whether there is a budget for the item. For example, if a school or department purchases postage but did not budget for it, the expenditure should still be coded to the proper object (530, postage, in this example.) The department will need to keep their budget in line by spending less in another non-payroll budget category (i.e. supplies). A budget revision may be requested, with Business Administrator approval, that enables schools to transfer budgeted amounts between their supply, textbook and equipment accounts.

School Budget Account Codes

Textbooks	10-XXX-X-0050-1000-641
Supplies	10-XXX-X-0050-1000-610
Library Books	10-XXX-X-0050-2200-644
Periodicals	10-XXX-X-0050-2200-650
Mail	10-XXX-X-0050-2400-530
Copier	10-XXX-X-0050-2600-441
Custodial Supply	10-XXX-X-0050-2600-610
Trustlands	10-XXX-X-58XX-1000-610
Field Trips	10-XXX-X-9921-2700-500
Equipment	30-XXX-X-9933-1000-739
Clove	72-XXX-X-9972-1000-890
Legislative Library	10-XXX-X-1350-2200-644
Flexible Prof. Dev.	10-XXX-X-5200-2200-131
Combined Elementary Aides	10-XXX-X-0052-1000-161
Media Aides	10-XXX-X-0052-1000-162
Computer Aides	10-XXX-X-0052-1000-164
Instructional Aides	10-XXX-X-0052-1000-165
ISS Aides	10-XXX-X-0052-1000-166
P.E. Aides	10-XXX-X-0052-1000-167
Playground Aides	10-XXX-X-0052-1000-168

Where: XXX = Location Code
X = Year
58XX = Last Two Digits of Location Code for Elementary
First Two Digits of Location Code for Secondary

PURCHASING

I. Purposes

To provide for the greatest possible economy in district procurement activities.

To foster effective broad-based competition within the free enterprise system and fair treatment of all persons who conduct business with the Murray City School District.

II. Purchasing Authority

By authority of the Board, the Purchasing Agent of Murray City School District shall regulate the purchase of materials, equipment, supplies, and services for the School District and may obligate the School District for goods and services duly requisitioned and approved.

III. Restrictions

Orders or commitments by the faculty or staff are binding on the District only when done within the overall purchase approval process. Absent specifically granted authority, individuals, whether employed by the Murray City School District or otherwise, cannot obligate the District to any contract or purchase agreement. Individuals placing orders or making purchases in circumvention of purchasing regulations are solely and personally responsible to the seller or vendor for the order or purchase.

The Purchasing Agent is not authorized and will not arrange personal purchases for faculty or staff. The use of the District's name directly or by inference to obtain a reduced price for any product or service being purchased for private use is expressly prohibited.

When a procurement involves the expenditure of federal assistance funds, the district shall comply with applicable federal law and regulations.

Any expenditure not within the current year's programmatic and budget plan in excess of $20,000 for supplies, equipment, or services or $80,000 for construction requires prior approval of the board.

IV. Definitions

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

B. "Small purchase" is the procurement of goods or services for which the total cost is less than $50,000, professional services (including architectural or engineering) costing less than $100,001, and small construction projects costing less than $2,500,001 (Utah Code 63G-6a-408).

V. General Policies

A. All disbursing of funds at the school or district should be done through the accounting office.

B. Expenditure transactions must be approved by an individual having sufficient knowledge and authority to evaluate the transaction for reasonableness and appropriateness. The school or district shall designate employees by title or job descriptions who are authorized to approve various dollar amount levels of disbursements and instructed never to sign blank checks. (see the Decision Chart for Purchasing Thresholds.)

C. All expenditures made using cash, checks, credit cards, electronic fund transfers, etc. shall be recorded in the school or district's accounting records.

D. Passwords should be established on user access to the accounting system and changed periodically.

E. All disbursement activity should be substantiated by supporting documents. Documents should be available and should demonstrate that proper disbursement controls are in place (signatures for approval, purchase orders, receipts, invoices, bids or quotes, check request forms, journal entries, reconciliations, etc.).
    1. Quotes shall contain the following information:
        a. Date received or dates that the quoted price is valid, delivery date
        b. Company name, address, salesperson
        c. Each item, description or specifications, unit, total price, and quantity listed
        d. Shipping and freight charges
        e. Salesperson and contact information
        f. Vendor, LEA employee name and position
    2. Quotes may be obtained and documented by printing pages from a website; however, all of the quote elements must be documented. Better prices are usually obtained by contacting vendors directly. Telephone quotes must be documented and include all quote elements. Written quotes should be requested on the vendor's letterhead.

F. The school or district must comply with applicable district and state purchasing laws.

G. Expenditures will follow the guidelines outlined in the State Procurement Code (Utah Code 63G-6a) and federal purchasing laws.

H. Contracts must follow the guidelines outlined in the State Procurement Code, specifically regarding the length of multi-year contracts [Utah Code 63G-6a-1204(7)].

I. Construction and improvements must comply with the provisions of the State Procurement Code (Utah Code 63G-6a), the Utah State Board of Administrative Rules, and Title IX.

J. Exclusive contracts must comply with the guidelines outlined in the State Procurement Code (Utah Code 63G-6a), the LEA's procurement policy, and the Utah Public Officers' and Employees' Ethics Act (Utah Code 67-16).

K. Purchases of goods or services with district funds for personal use or personal gain are strictly prohibited; see the Utah Public Officers' and Employees' Ethics Act (Utah Code 67-16).

L. Multi-year contracts must comply with Utah Code 63G-6a-1204.

M. Construction and improvements must comply with the provisions in Utah Code 63G-6a.

VI. Murray District Procurement Thresholds

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

A. Small Purchases
    1. The "individual procurement threshold" for the district is $1,000. This is the maximum amount that the district can expend to obtain a single item/service from one vendor at one time without requiring competitive purchasing (Utah Code 63G-6a-506).

2. The “single procurement aggregate threshold” for the district is $5,000. This is the maximum amount that the district can expend to obtain multiple procurement items/ services from one vendor at one time. This includes any combination of individual procurement items costing less than $1,001 purchased from one vendor at one time, not to exceed in total $5,000 (Utah Code 63G-6a-506).
3. The “annual cumulative threshold” for the district is $50,000. This is the maximum total annual amount that the district can expend to obtain procurement item(s) from the same vendor during the fiscal year (July 1—June 30). If a purchase exceeds $50,000, it is not considered a small purchase and shall be processed through a bidding process or a request for proposal (RFP) process (Utah Code 63G-6a-506 and R33-3).
4. Professional services, such as architectural, engineering, accounting, legal, or consulting services less than $100,001 shall be acquired using a competitive bidding or RFP process, or by selecting a provider from an approved potential vendor list created using an invitation for bids or an RFP under provisions in Utah Code 63G-6a- 403 and 404.
5. Small construction projects costing less than $2,500,001 shall utilize competitive bidding or the RFP process or by selecting a contractor from an approved potential contractor list created using an invitation for bids or an RFP under provisions in Utah Code 63G-6a-403 and 404.

B. Reoccurring Purchases Over Annual Cumulative Threshold
   1. If purchases from the same vendor are ongoing, continuous, and regularly scheduled, and exceed the annual cumulative threshold of $50,000 during the fiscal year, a contract shall be utilized if feasible [Utah Code 63G-6a-506].

C. Artificially Dividing a Purchase
   1. Utah Code 63G-6a-506 makes it unlawful to intentionally divide a procurement purchase into one or more smaller purchases to divide an invoice or purchase order into two or more invoices or purchase orders, or to make smaller purchases over a period of time.
      a. This means that intentionally splitting a purchase of similar items that would typically be purchased at the same time from the same vendor to avoid requiring competitive quotes is unlawful (e.g., uniforms, club or athletic equipment, textbook orders, etc.). This includes dividing the purchases or invoices over a period of time, or making separate purchases over a period of time. Purchase splitting often occurs when making purchases on a purchase card. Employees should not split invoices to stay under daily purchase limits on purchase cards or the established purchasing thresholds.
      b. It may be determined after an order is placed or received that a large enough quantity was not ordered, or the correct sizes were not obtained, and that additional items must be ordered. If this occurs, the employee initiating the purchase must include a written explanation of the purpose of the purchase and justification as to why it is not considered splitting a purchase. This should be retained with the vendor invoice.
      c. Penalties for violating this statute are outlined in Utah Code 63G-6a-2404. Penalties range from a class B misdemeanor to a second degree felony, depending on the total value of the divided procurements.

VII. Definitions.

As used in this part:

A. "Contract administration professional":

1. means an individual who:
    a. is:
        i. directly under contract with a procurement unit; or
        ii. employed by a person under contract with a procurement unit;
    b. has responsibility in:
        i. developing a solicitation or grant, or conducting the procurement process; or
        ii. supervising or overseeing the administration or management of a contract or grant; and
2. does not include an employee of the procurement unit.

B. "Contribution":
    1. means a voluntary gift or donation of money, service, or anything else of value, to a public entity for the public entity's use and not for the primary use of an individual employed by the public entity; and
    2. includes:
        a. a philanthropic donation;
        b. admission to a seminar, vendor fair, charitable event, fundraising event, or similar event that relates to the function of the public entity;
        c. the purchase of a booth or other display space at an event sponsored by the public entity or a group of which the public entity is a member; and
        d. the sponsorship of an event that is organized by the public entity.

C. "Family member" means a father, mother, husband, wife, son, daughter, sister, brother, uncle, aunt, nephew, niece, first cousin, mother-in-law, father-in-law, brother-in-law, sister-in-law, son- in-law, or daughter-in-law.

D. "Governing body" means an administrative, advisory, executive, or legislative body of a public entity.

E. "Gratuity":
    1. means anything of value given:
        a. without anything provided in exchange; or
        b. in excess of the market value of that which is provided in exchange;
    2. includes:
        a. a gift or favor;
        b. money;
        c. a loan at an interest rate below the market rate or with terms that are more advantageous to the borrower than terms offered generally on the market;
        d. anything of value provided with an award, other than a certificate, plaque, or trophy;
        e. employment;
        f. admission to an event;
        g. a meal, lodging, or travel;

h. entertainment for which a charge is normally made; and

i. a raffle, drawing for a prize, or lottery; and

3. does not include:
   a. an item, including a meal in association with a training seminar, that is:
      1) included in a contract or grant; or
      2) provided in the proper performance of a requirement of a contract or grant;
   b. an item requested to evaluate properly the award of a contract or grant;
4. Unlawful conduct -- Exceptions -- Classification of offenses.
   a. It is unlawful for a person who has or is seeking a contract with or a grant from a public entity knowingly to give, or offer, promise, or pledge to give, a gratuity or kickback to:
      1) the public entity;
      2) a procurement professional or contract administration professional; or
      3) an individual who the person knows is a family member of an individual.
   b. It is not unlawful for a public agency to give, offer, promise, or pledge to give a contribution to another public agency.
   c. A person is not guilty of unlawful conduct for:
      1) giving or offering, promising, or pledging to give a contribution to a public entity, unless done with the intent to induce the public entity, in exchange, to:
         (a) award a contract or grant;
         (b) make a procurement decision; or
         (c) take an action relating to the administration of a contract or grant; or
      2) giving or offering, promising, or pledging to give something of value to an organization to which a procurement professional or contract administration professional belongs, unless done with the intent to induce a public entity, in exchange, to:
         (a) award a contract or grant;
         (b) make a procurement decision; or
         (c) take an action relating to the administration of a contract or grant.
   d. It is unlawful for a procurement professional or contract administration professional, or a family member of either, knowingly to receive or accept, offer or agree to receive or accept, or ask for a promise or pledge of, a gratuity or kickback from a person who has or is seeking a contract with or a grant from a public entity.
      1) An individual is not guilty of unlawful conduct under Subsection VII.E.4 for receiving or accepting, offering or agreeing to receive or accept, or asking for a promise or pledge of a contribution on behalf of a public entity, unless done with the intent that the public entity, in exchange:
         (a) award a contract or grant;
         (b) make a procurement decision; or
         (c) take an action relating to the administration of a contract or grant.
   e. Notwithstanding Subsections 1 and 2, it is not unlawful for a person to give or receive, offer to give or receive, or promise or pledge to give or ask for a promise or pledge of,

a hospitality gift, if:

1) the total value of the hospitality gift is less than $10; and
2) the aggregate value of all hospitality gifts from the person to the recipient in a calendar year is less than $50.

f. A person who engages in the conduct made unlawful under Subsection VII.E.4 is guilty of:

1) a second degree felony, if the total value of the gratuity or kickback is $1,000 or more;
2) a third degree felony, if the total value of the gratuity or kickback is $250 or more but less than $1,000;
3) a class A misdemeanor, if the total value of the gratuity or kickback is $100 or more but less than $250; and
4) a class B misdemeanor, if the total value of the gratuity or kickback is less than $100

g. The criminal sanctions described in Subsection VI.E.4.f. do not preclude the imposition of other penalties for conduct made unlawful under this part, in accordance with other applicable law, including:

1) dismissal from employment or other disciplinary action;
2) for an elected officer, removal from office;
3) requiring the public officer or employee to return the value of the unlawful gratuity or kickback; and any other civil penalty provided by law.

VIII. General Procedures

A. The district tax exempt status number should only be used in conformity with the Utah State Tax Commission's guidelines.

B. The district has designated the State Procurement Code as its purchasing policy.

C. If an outside entity reimburses employee expenses (meals, travel, etc.), these expenses should not be submitted to the district for reimbursement.

D. No disbursing of funds is to be done in other offices or at unapproved off-site activities or functions.

E. Purchases of goods or services for personal use or personal benefit of any amount are strictly prohibited.

F. Any purchases should be equitable for both male and female students and comply with Title IX.

IX. Decision Chart for Purchasing Thresholds

A. Is the purchase available from a state agency or a state cooperative contract? If so, you are encouraged to purchase the item from the agency or state contract. If not, follow the decision chart below.

B. If the total purchase is between:
   1. $0–$1,000
      The purchaser may select the best source without seeking competitive quotes. The signatures of the requestor and immediate supervisor (or authorized business officer for the department or administration) are required on the purchase order or check request form. If the purchase is made using a district credit/purchase card, the employee should follow the credit/purchase card policy below.
   2. $1,001–$5,000
      The purchaser shall obtain at least two (2) competitive quotes and purchase the item/service from the supplier offering the lowest quote. Quotes must be attached to the purchase documentation and maintained as part of the district's records. The signatures of the requestor, immediate supervisor (or authorized business officer for the department), and business administrator are required on the purchase order or check request form.
   3. $5,001–$10,000
      The purchaser shall obtain at least three (3) competitive quotes and purchase the item/service from the supplier offering the lowest quote meeting the specifications. Quotes must be attached to the purchase documentation and maintained as part of the district's records. The signatures of the requestor, immediate supervisor (or authorized business officer for the department), and business administrator are required on the purchase order or check request form.
   4. $10,001–$50,000
      The purchaser shall obtain at least three (3) competitive quotes and purchase the item/service from the supplier offering the lowest quote meeting specifications. Quotes must be attached to the purchase documentation and maintained as part of the district's records. Completed bids and an approved purchase order shall be sent to district purchasing for initiation and purchase. The signatures of the requestor, immediate supervisor (or authorized business officer for the department), and business administrator for the LEA are required on the purchase order or check request form.
   5. Greater than $50,001
      The LEA shall enter into a competitive bid process or RFP in compliance with Utah Code 63G-6a sections 601–612 and 701–711, or use an approved vendor list with an invitation for bids or an RFP in compliance with Utah Code 63G-6a-403 and 404. The bid or RFP process shall be managed by district purchasing. If a bid process is utilized, select the lowest responsive and responsible bidder that meets the objective criteria described in the invitation to bid. If an RFP process is utilized, select the responsive and responsible offeror with the highest total score. Supporting documents must be retained and maintained as part of the district's records. The signatures of the requestor, immediate supervisor (or authorized business officer for the department), business administrator, and superintendent of the district are required for final approval.
   6. Less than $100,001 for professional services
      When acquiring professional services such as accounting, legal, consulting, architectural, or engineering goods or services valued less than $100,001, the district shall follow the policy in section 5 above.
   7. Less than $2,500,001 for small construction projects
      The district shall follow the same policy as stated above for goods or services greater than $50,001.

8. Greater than $100,000 for professional services and greater than $2,500,000 for small construction projects.
   The district shall enter into a competitive bid process or RFP in compliance with Utah Code 63G-6a sections 601-612 and 701-711. The bid or RFP process shall be managed by district purchasing. If a bid process is utilized, select the lowest responsive and responsible bidder that meets the objective criteria described in the invitation to bid. If an RFP process is utilized, select the responsive and responsible offeror with the highest total score. Supporting documents must be retained and maintained as part of the district's records. The signatures of the business administrator, superintendent, and the district's board are required for the invitation to bid or RFP.
   (Please see the Decision Chart for Purchasing Thresholds.)

C. The District will place orders locally whenever practical. Quotations are solicited from the widest practical selection of firms with proven performance and from whom the best price can be obtained commensurate with quality and timely delivery.

D. Bidding Time
   1. Bidding time is the period of time between the date of distribution of the Invitation for Bids and the date set for opening of bids. In each case bidding time will be set to provide bidders a reasonable time to prepare their bids. A minimum of 10 calendar days shall be provided unless a shorter time is deemed necessary for a particular procurement as determined in writing by the Purchasing Agent.

E. Late Bids and Mistakes
   1. Any bid or bid modification received at the address designated in the invitation for bids after the time and date set for opening of bids will not be considered.
   2. A bidder may correct mistakes discovered after bid opening but before award of the contract, but only by reason of an inadvertent non-judgmental mistake such as arithmetic error. Mistakes discovered after award of the contract may not be corrected. A request for bid correction made by the bidder must be in writing.

F. Required Contract Clauses
   1. Murray School District reserves the right to include the following provisions in any purchase contract:
   2. The unilateral right of the District to order, in writing, changes in the work within the scope of a contract and changes in the time of performance of a contract that do not alter the scope of the contract work.

G. Legal Compliance
   1. Any company, agency, or individual doing business with the District must comply with all local, state, and federal laws including the Americans with Disabilities Act, (ADA) in employment practices and the conduct of work. This would include compliance by sub-contractors hired by contracted companies, agencies, or individuals. Evidence to the contrary is grounds for cancellation of contracts or purchase orders.

H. Appeals
   1. Any actual or prospective bidder or contractor who is aggrieved in connection with the solicitation or award of a contract may appeal to the Purchasing Agent. Appeals shall be

submitted in writing and will be accepted up to five (5) working days following award of the contract in question.

2. The Purchasing Agent shall promptly issue a written decision regarding any appeal, if it is not settled by a mutual agreement. The decision shall state the reasons for the action taken and inform the appellant of the right of further appeal to the Board.

X. Purchasing From Sole Source

A. If the supply, equipment, service, or construction desired is available from only one source, the initiating person shall provide documentation establishing the sole source and shall submit it with a completed requisition form. The Purchasing Agent will determine whether additional sources are available.

B. All sole source requests estimated to be $50,000 and above must be posted for public comment, in accordance with Utah Code 63G-6a-802 and 406.

C. Sole source justification should be documented according to Utah Code 63G-6a-802 and be approved by administration.

XI. Receiving and Accounting For Purchased Goods

A. Receiving Ordered Materials

When materials are received, the following steps must be taken to protect the District's interest and assure prompt payment to the vendor:

1. Any school or department receiving goods must inspect them for obvious damage, irregularities, or discrepancies. If any of these conditions exist, it shall be recorded on all copies of the shipping ticket or bill of lading. If the order is in such condition that it appears there is possible hidden damage, make a written notation to this effect on all copies of the receiving document then sign and date the document and have the delivery vehicle driver do the same. CAUTION: Once received the order shall be opened immediately and checked for any hidden damage.

2. The requisitioning department is responsible for notifying the Purchasing Agent immediately if any of the above is found. This notification should be made the same day, if possible, and include the following information:
   a. The vendor's name and Purchase Order number.
   b. Date received.
   c. Items damaged and their condition and also condition of the shipping container upon receipt.

B. Damaged Goods Procedures

All damaged materials should be preserved in their original condition and shipping containers until any and all claims are resolved. This is very important. Before a claim can be filed, an inspection by the carrier must be made of the packaging and shipping materials as well as the damaged merchandise. It is the responsibility of the receiving school or department to contact the carrier immediately concerning any damage. Contact the Purchasing Agent for assistance.

C. Documenting Deliveries

The pink copy of the Purchase Order with an authorized signature and any delivery tickets, invoices, etc., should be sent immediately to Accounts Payable in the district office. Serial numbers, model number and location should be entered on the pink copy of the Purchase Order for equipment before it is sent to Accounts Payable. Cash discounts for immediate payment may be available so delays should be avoided.

D. Receiving Deliveries Without a Purchase Order
Employees may accept deliveries ONLY when a purchase order has been processed by the district or a school or when an approved, prepaid credit card purchase is delivered. When such a delivery is attempted, the Purchasing Agent should be notified. Return or exchange of the material will be arranged.

XII. Warehouse Orders

Warehouse orders from Davis School District Warehouse Co-op are consolidated into one large order per delivery location. This consolidation is necessary to increase efficiency of order picking and to reduce the need of packing each stock issue request separately.

When a delivery is made, copies of the stock issue requests will accompany the pick list. A piece count will be marked on the delivery copy. The number of pieces should be verified by the person receiving the order before signing for the delivery.

A. Checking Orders
Regular orders should be unpacked and each item checked within 24 hours. Any problems must be reported to the Warehouse before the order is distributed. Requests for correction of mistakes made by Warehouse personnel and replacement of damaged material must be made, by phone, immediately after the order has been checked.

B. Return for Credit
Current Warehouse items that are no longer needed or that were ordered by mistake can be returned for credit. The Davis Warehouse will accept returns on current stock items ONLY.

XIII. Guidelines for Credit Card Use

A. These procedures shall be followed by anyone authorized to use a Murray School District credit card. Violation of purchase card policy, including not retaining documentation of purchases or making personal purchases, may result in card cancellation, disciplinary action, or criminal prosecution.

B. The Business Administrator is responsible for designating those employees to receive credit cards. These employees will be delegated limited purchasing authority. The Business Administrator may also establish the dollar limit per card. Employees issued credit cards are responsible to know and comply with these procedures.

C. A credit card is issued to a specific employee whose name appears on the card. Under no circumstances shall the card be used by any other individual. Charges made on a credit card are a District liability, not a personal liability, and each employee shall ensure that the credit card issued is adequately safeguarded from loss or misuse.

E. Card reconciliation should be performed monthly to ensure all receipts are present and all purchases have been made in accordance with Murray District policy and state policy. The completed "Record of Credit Card Transaction Form" must be submitted to the accounting department by the 10th of the month to insure timely payment.

F. All credit cards shall be kept secured and controlled by the accounting office with limited access. PIN numbers should be kept secured.

G. Card users shall follow district and state purchasing policies and comply with the Utah State Tax Commission's guidelines regarding the district's tax-exempt status number.

H. The credit card can only be used for District related purchases. Purchase of items for personal use is strictly prohibited and will result in card revocation and is cause for termination. Transactions exceeding $500 should not be placed on a credit card, but should be requisitioned using established purchasing procedures. The credit card is intended to replace standing orders with vendors and to accommodate small, frequent purchases. On the rare occasion that a credit card purchase exceeds the $500 limit, pre-approval is required using the "Credit Card Purchase Authorization Form" located on the Business Services web page.

I. Purchase transactions shall not be split or fragmented to avoid the $500 transaction limit.

J. Supervisors must ensure that the expenditures under this program are reasonable, necessary, and consistent with established purchasing policies and procedures. The credit card may be used to buy any item or group of items with a total cost under $500 except:

Cash advances and ATM transactions
Rental or lease of vehicles, buildings or equipment
Maintenance agreements on equipment or software
Hazardous or radioactive materials
Temporary help agency fees
Donations, Awards or Remembrances
Services that would be considered either payroll wages or independent contractor payments

K. Recording and Reporting Transactions made with the District credit cards
1. All transactions should be recorded on the form "Record of Credit Card Transactions".
2. All cardholders must obtain an itemized sales slip and card charge slip for each transaction which should be attached to the "Record of Credit Card Transactions" form.
3. Internet purchases must always have documentation as well (such as delivery receipts, invoices, confirmation numbers, lists of items purchased, or credit card receipts).
4. Maintenance personnel should note the work order number on all purchases made with the card. Other personnel should note budget number that would pay for each purchase.
5. At the end of the month, the "Record of Credit Card Transactions" form should be signed by the cardholder's supervisor, reviewed (making sure all documentation is attached), and forwarded to the accounting department (except as noted below).
6. Maintenance personnel will forward their forms to the Maintenance Supervisor who will review transactions for appropriateness, and forward all forms to the accounting department.

L. Other Procedures

1. Lost or stolen cards are to be reported immediately to the credit card company, Business Administrator and the accounting department.

2. The Business Administrator shall be notified immediately of any cardholder who has terminated employment so the credit card can be cancelled. The terminated employee must relinquish the credit card before his/her final check is released.

XIV. Sales Tax Exemption

Since transactions on the credit card are the liability of the District, a Utah sales tax exempt status is valid at point of sale. Cardholders should inform merchants prior to the transaction that the purchase is not subject to Utah state sales tax. Cardholders should carry sales tax exemption certificates (State of Utah Form TC-721). When presented to the sales clerk at the time of purchase, it clearly establishes the tax exempt status of the District.

XV. Travel

A. Mileage
   1. Mileage reimbursement forms must be completed by employees within 45 days of return from travel. The form must include the dates and purpose of travel, destination(s), time of departure and return, and mileage.
   2. A travel authorization form must be completed prior to registration for conferences and events, and approved by the employees' immediate supervisor. The form must include the dates and purpose of travel, destination, and estimate of travel cost, lodging and per diem costs. Supporting documentation is required for each traveler. Each traveler must complete an authorization form. Authorizations must be approved prior to purchase or booking of any travel arrangements. In-state travel must be approved by the employee's immediate supervisor. An administrator or board employee's immediate supervisor may be the superintendent or board chair.
   3. Out-of-state travel must be approved by the immediate supervisor and applicable administrator. An administrator or board employee's immediate supervisor may be the superintendent or board chair.

B. Travel Reimbursement
   1. A travel reimbursement form must be completed within 30 days of return from travel. Lodging, airfare, taxi, parking, or other transportation and baggage fees paid by the employee require receipts to be reimbursed. Expenditures not supported by receipts will not be reimbursed, unless expressly approved by the supervisor in extraordinary circumstances. Per diem reimbursement requests must be included on the travel reimbursement form or on a completed mileage log. Conference agendas, completed mileage logs, or other documentation supporting times of departure and return are required for per diem meal reimbursements (see travel per diem schedule). Food will be reimbursed on a per diem rate rather than by actual costs.

XVI. Reimbursement Requests

A. Employees seeking reimbursement for district expenditures made with employee funds must complete a reimbursement request form, which is approved by the employee's immediate supervisor, and the business administrator. An administrator's or board employee's immediate supervisor may be the superintendent or board president.

B. Supporting documentation, including detailed receipts and justification for departure from the standard purchase order process is required. Authorization must be documented by the immediate supervisor.

XVII. Purchase Orders

A. All district purchases should be made with purchase orders with few exceptions. Purchase orders are entered electronically on the district's financial system and must follow all bidding requirements as stated in the district purchasing policy. Vendors that accept purchase orders must be given an approved purchase order number prior to preparing or shipping goods. Verbal purchasing commitments to a vendor are not allowed. Those providing verbal purchasing commitments to a vendor may be held personally liable for the cost of the purchase.

B. Purchase Order Cutoff

Purchase orders will be cutoff on May 1st of every school year. This provides time for the purchase order to be processed, received by the vendor, shipped, and paid in the current fiscal year.

XVIII. Issuance of Checks

A. All checks, check stock, access to bank accounts, and bank statements shall be kept secured and controlled by the accounting office with limited access. Passwords should be kept secured and changed periodically.

B. An employee who does not have the ability to issue checks shall review the issued check and accompanying supporting documentation to ensure all policies and procedures are followed prior to signing the check.

C. Each disbursement shall be substantiated with supporting documentation, such as a purchase order, invoice, receipts, quotes (according to the procurement policy above), reimbursement forms, shipping documents, contracts, travel forms, etc. All expenditures shall be recorded in the district's accounting records using the NCES chart of accounts, or under the district's roll-up process to convert to the NCES chart of accounts.

D. Signature stamps should not be utilized, and blank checks or checks made payable to "cash" or "bearer" should never be signed.

E. Endorsed checks should be mailed by an employee outside of the cash disbursement process, if possible.

F. In the event a check needs to be void, the word "VOID" should be written on the check and the actual check shall be retained.

XIX. Journal Entries/Electronic Funds Transfers

A. All electronic fund transfers and journal entries shall be kept secured and controlled by the accounting office with limited access. Passwords should be kept secured and changed periodically.

B. Each journal entry or electronic fund transfer should be substantiated by supporting documentation.

C. Each journal entry or electronic fund transfer should be recorded in the district's accounting records.

D. Administration or an individual without cash disbursement duties shall document approval of journal entries or electronic fund transfers.

E. Journal entries and electronic fund transfers should be reviewed on a monthly basis by the Business Administrator.

XX. Review Process

A. Monthly, bank reconciliation(s) should be performed on all district-approved accounts, including credit card transactions. If the bank reconciliation is completed by someone who has access to the accounting system and bank accounts, it should be reviewed and approved by another person, such as the principal/director or business administrator.

B. Monthly, administration should review bank statements and bank reconciliations, as well as credit card statements, and document the review and approval.

C. A check register should be reviewed when signing checks to ensure all disbursements are reviewed and approved.

D. Periodically, administration or designated members of management shall review cash disbursements to verify that all district and state policies and procedures are being followed.

SCHOOL PURCHASE ORDERS

It is recommended that all secondary schools establish and use a purchase order system using pre-printed and pre-numbered two-part or three-part forms. The original PO is sent to the vendor indicating approval for the purchases and tax exemption (it would be appropriate to print the school's tax id number on the face of the P.O.) **All school purchases are subject to the District Purchasing Policy outlined above.**

Teachers should not make any purchases without a P.O with the exception of teacher legislative supply funds.

All checks issued need to be supported by an invoice and P.O. approved by the Principal.

Before issuing the purchase order, make sure that all necessary details are completed (i.e. date, vendor, item description, price, quantity, and amounts.) The principal or one of his/her assistants must sign each purchase order before it is remitted to the vendor.

It is recommended that blank purchase orders not be given to students or teachers because this could legally bind the school to a purchase not approved by the proper authority.

File the copy and retain for later use in posting the invoices. When an invoice is received, compare it with the purchase order and indicate which items have been billed, any price changes, and the school check number written to pay the invoice.

Unknown Dollar Amounts
Occasionally, a school employee may need to make a purchase without being able to determine the exact cost.

A. First verify with the vendor if they will accept a school purchase order. The person should then get a school purchase order and fill in the vendor, item, quantity, and description but not fill in the price. Type across the bottom of the P.O. "PURCHASE NOT TO EXCEED $_____" and fill in the maximum amount the principal will approve. Then have the P.O. signed by the principal.

B. Have the teacher/administrator take the signed P.O. to the vendor and make the purchase. Once the purchase is made the exact price should be given to the school secretary along with the sales slip. The secretary would then write the actual purchase price on the P.O. copy and pay the vendor when the invoice is received.

The following should be incorporated into your school purchase orders:

A. School name
B. School address
C. School telephone number and fax number
D. Pre-numbered purchase order number
E. Date
F. Sales tax id number
G. Vendor line
H. Instructions:
    1. P.O. number must appear on all shipping documents and invoices concerning this purchase.
    2. Mail original invoice and a copy of this purchase order to this school.
    3. Make no substitutions unless approved by this Principal.
I. Grand Total (this should be the total cost of the items purchased)
J. Teacher's signature
K. Principal's signature
L. Account (club, organization, etc.)

STUDENT TRAVEL

It is the policy of the board that school buses or insured commercial carriers should be used for activities involving student travel. The board also recognizes that in some circumstances, the use of private or rental vehicles is necessary. The use of private or rental vehicles to transport students for field trips and activity trips is permitted, subject to the following rules and regulations:

I. Permission of Parent or Guardian

Permission of parent or guardian for student travel on field trips and activity trips is required. For activities involving teams or organizations, parent permission may be obtained for the entire season.

II. Rental or Private Vehicles

Rental or private vehicles may be used to transport students subject to the following conditions:

A. When the use of a school bus or insured commercial carrier is not feasible nor practical (as determined by the principal).

B. Students may not be transported in any vehicle designed to transport more than 10 passengers, including the driver, that is not a school bus.

C. Under no circumstances may any vehicle originally designed to carry more than 10 passengers be modified in an attempt to change its capacity. For example, one may not remove seats from a 15 passenger van to reduce its capacity.

D. All individuals must wear occupant restraints (seat belts). The driver and passengers must comply with all other applicable state and local laws.

E. Parents must be informed and give written consent for their students to be transported by adult drivers of private or rental vehicles.
   1. Volunteer drivers must abide by policy PS 967 – School Volunteers

F. The driver must be an employee of the district or an approved volunteer.

Building administrators are the only individuals who may approve volunteer drivers. In addition, rental or private vehicles may only be used for instate travel. Commercial carriers or school district buses must be used for out-of-state travel. Out of state travel must be approved by the Board of Education as outlined in policy PS 430 – Overnight Excursions.

III. Student Drivers

Student drivers may not transport other students to any school related function when attendance at the function is required or requested by school personnel.

IV. Employees Driving Personal Vehicles for School Activities

Any school employee that will be driving his or her personal vehicle to transport students, in lieu of driving a district vehicle, must comply with the following requirements:

A. Provide proof of liability insurance coverage and current registration data on the vehicle being driven.
B. The vehicle must have operable seat belts for each passenger.
C. Must complete and pass the USOE Risk Management Defensive Driver test: http://risk.utah.gov/driver-video-and-test1.html

FUND RAISERS

I. Purpose

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

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

II. Scope

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

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

III. General Policy Statements

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

B. Fundraising is permitted within the district to allow the district and schools to raise additional funds to supplement school-sponsored academic and co-curricular programs.

C. "School-sponsored" means activities, fundraising events, clubs, camps, clinics, programs, sports, etc., or events, or activities that are authorized by the district or individual school(s) that support the district or authorized curricular school clubs, activities, sports, classes or programs that also satisfy one or more of the following criteria. The activity:
   1. Is managed or supervised by a district or public school, or district or public school employee.

2. Uses the district or public school's facilities, equipment, or other school resources.
3. Is supported or subsidized, more than inconsequently, by public funds, including the public school's activity funds or minimum school program dollars.
4. Does not include non-curricular clubs specifically authorized and meeting all criteria of Utah Code 53A–11–1205 through 1208.

D. The district recognizes that fundraising efforts, donations, and public support vary among schools. The district is committed to appropriate distribution of unrestricted funds and the management of fundraising to ensure that the educational opportunities of all students are equal and fair.

E. Murray City School District is committed to principles of gender equity and compliance with Title IX guidance. The district commits to use all facilities, unrestricted gifts and other available funds in harmony with these principles. The district reserves the right to decline or restrict donations, gifts, and fundraising proceeds, including those that might result in gender inequity or a violation of Title IX. Fundraising opportunities should be equitable for all students, comply with Title IX, and be in harmony with Article X of the Utah Constitution.

F. All fees for school-sponsored activities must be properly noticed and approved by the local board of education and are subject to fee waiver provisions in R277–407.

G. Principals, consistent with district policy, have the responsibility to waive fees, if appropriate. Individual teachers, coaches, advisors, etc. do not have the authority to waive board-approved fees.

H. Annually, each district department or program and individual school will review all planned camps, clinics, activities, and fundraisers and determine those designated as school-sponsored. Those not designated as school-sponsored will follow the non-school sponsored criteria in Section V.

I. All monies raised through fundraisers for school-sponsored activities are considered public funds. The LEA and individual schools are ultimately responsible for the expenditure and allocation of all monies collected and expended through student, school-organized fundraising.

J. The collection of money associated with fundraisers for school-sponsored activities will comply with the LEA cash receipting policies.

K. The expenditure of any public funds associated with fundraisers for school-sponsored activities will comply with the LEA cash disbursement policies.

L. Properly approved school-sponsored activities may:
1. Use the school's name, facilities, and equipment.
2. Utilize LEA employees and other resources to supervise, promote, and otherwise staff the activity or fundraiser.
3. Be insured under the district's risk management policy (pending approval by the district Risk Manager) or general liability policy.
4. Provide additional compensation or stipends for district employees with the approval of the principal or immediate supervisor and under district payroll policies.

M. School-sponsored activities must comply with all fee approval and fee waiver provisions established in Utah Code and Utah State Board of Education rules. Murray City School District may be responsible for providing student transportation for these activities.

N. Authorization and supervision of fundraising for school-sponsored activities:
   1. Fundraising at the district level shall be approved in writing, prior to the activity, by the superintendent or applicable assistant superintendent/director and supervised by district employee(s) designated by the approver. The approver shall ensure that the activity is appropriately classified as a school- or district-sponsored activity.
   2. Fundraising at individual schools shall be approved in writing, prior to the activity, by the principal and supervised by a member of the faculty or other district employee designated by the principal. The approver shall ensure that the activity has been appropriately classified as a school-sponsored activity. Principals may approve fundraisers or activities where the expectation is to earn up to $10,000. Fundraisers expected to earn more than $10,000 and up to $50,000 must be approved in writing by the superintendent. Fundraisers expected to earn more than $50,000 must be approved by the LEA's board.
   3. Donations from individuals or organizations will follow the LEA's gift and donation policy.
   4. The sale of banners, advertising, signs, or other promotional material that will be displayed on school property must be approved by the principal before the items are initiated or printed, and must meet community standards. Partisan or political advertising and advertising for products that are prohibited by law for sale or use by minors, such as alcohol, tobacco, or other substances that are known to endanger the health and well-being of students, are prohibited.
   5. All fundraising projects for construction, maintenance, facilities renovation or improvement and other capital equipment purchases must be approved in writing by the business administrator, the superintendent, and the LEA board. (See capital fundraising section below.)

IV. General Fundraising Standards for District and School-Sponsored Activities

A. Murray City School District reserves the right to prohibit, restrict or limit any fundraising activities associated with the district or individual schools.

B. Faculty and student participation in fundraisers is typically voluntary. However, employees may be directed to supervise specific activities as an employment assignment. Students, including fee-waiver-eligible students, may be required to participate fully in school, team, or group-wide fundraisers in order to benefit from fundraisers.

C. Participation in fundraising shall not affect a student's grade. Students shall not be required to participate in fundraising activities as a condition of belonging to a team, club or group, nor shall a student's fundraising effort affect his/her participation time or standing on any team, club or group, except as to fee waiver requirements.

D. Competitive enticements for participation in fundraisers are discouraged. If prizes or rewards are offered by a selected fundraising vendor, they should only be awarded to groups, classes or students, and must be disclosed and approved prior to the fundraiser. Rewards, prizes, commissions, or other direct or indirect compensation shall not be received by any teacher, activity, club or group director, or any other district employee or volunteer.

E. Schools may not impose a sales quota (or the like) as part of fundraising efforts, and students or parents shall not be required to pay for any unsold items, or pay for goals not met.

F. Door-to-door sales are prohibited for all students in elementary and middle schools. High school students may participate in one door-to-door campaign per sport, club, or group per year. Suitable procedures must be used by the schools, administrators and supervising faculty to safeguard students and funds collected. Procedures must be clearly communicated to parents.

G. Approval may be denied for fundraising activities that would expose the school or Murray City School District to risk of financial loss or liability if the activity is not successful.

H. Fundraising activities shall be age appropriate, and shall maintain the highest standards of ethical responsibility and integrity.

I. Fundraising revenues should be accounted for at an individual contribution level or participation level. Participation logs should be retained and turned into the accounting office to be included with the deposit detail.

J. Employees who approve, manage, or oversee fundraising activities are required to disclose if they have a financial or controlling interest or access to bank accounts in a fundraising organization or company.

K. Records of all fundraising efforts shall be open to the parents, students and donors, including accurate reporting on participation levels and financial outcomes. This policy does not require the release of students' personally identifiable information protected by FERPA.

V. Non-School Sponsored Activities and Fundraisers

A. Activities, clubs, groups and their associated fundraisers or other activities that are not school-sponsored or groups, clubs, sports, and programs that are not managed by Murray City School District employees are deemed to be non-school-sponsored. Non-school-sponsored activities may:

1. NOT use the school's or district's name without express district permission.
2. NOT use the district's facilities, equipment, and other assets or staff unless a facilities use agreement is initiated and approved. These agreements should follow district policy for other facilities use agreements.
3. NOT utilize district employees (in their official capacity) and other resources to supervise, promote, and otherwise staff the activity or fundraiser.
4. NOT be insured under the district's risk management or insurance policy. Non-school-sponsored activities must provide their own insurance through a third-party insurer.
5. NOT provide additional compensation or stipends for district employees, if the activity is not substantially different from a district employee's regular job functions and duties and outside of employee's contract hours. (See district employee disclosure agreement below.)
6. NOT co-mingle public funds and private fundraising proceeds or expenditures.
7. NOT use school records to contact parents or students.

B. Parental notification by a district employee is required if district employees are involved in the planning, administration, advertising, or serving as staff for a non-school-sponsored activity and if

district students are involved. This notification shall occur using the "Non-School-Sponsored Parent Notification" form. A copy of this form shall be submitted to the principal by the district employee prior to the event.

C. Funds, donations, or gifts generated through non-school-sponsored activities or events may be donated to the district or to an individual school to support specific programs, teams, groups, clubs, etc. All donations or gifts shall follow the guidance established in the district's donations and gifts policy. (BU 714)

D. Non-school-sponsored activities may work in conjunction with the district or an individual school to raise funds. The district may allow these groups to use district facilities at little or no charge in exchange for contributions or percentages of proceeds. The district may choose to provide some level of support or pay for portions of these activities. These arrangements shall be set forth in a written agreement or contract, and all transactions will be conducted as "arm's-length transactions." These agreements shall take into consideration the district's fiduciary responsibility for the management and use of public funds and assets. The terms of these contracts will be approved by the principal, the facilities use agreement approver, and the business administrator. The district will consult with its insurer or legal counsel to ensure risks are adequately considered and managed.

E. Non-curricular clubs specifically authorized under Utah Code 53A–11–1205 through 1208 are not considered school-sponsored. (See the chart: "Is it School-Sponsored?")

VI. Employee Relationships and Disclosure

A. Participation in Private or Non-School-Sponsored Events
   1. Murray City School District Employees:
      a. May participate in a private but public education-related activity, such as LDS seminary graduation and firesides, extracurricular travel, etc.
      b. Must ensure that personal participation in activities is separate and distinguishable from the employee's public employment, official job title, or job duties.
      c. May not contact students in the LEA using education records or information obtained through public employment unless the records or information are available to the general public.
      d. May not use school time to discuss, promote, or prepare for a private or non- school-sponsored activity.
      e. May offer public education-related services, programs or activities to students, provided they are not advertised or promoted during school time or using any type or amount of school resources.
      f. May use school or student publications available to the general public to advertise and promote the private or non-school-sponsored activity.
      g. May not require private or non-school-sponsored activities for credit or participation in school programs.
      h. Must satisfy all requirements of Utah Code 53A-1-402.5, regarding ethical conduct standards, and R277-107, regarding educational services outside of the educator's regular employment.
   2. Murray City School District employees may purchase advertising space to promote private or non-school- sponsored events in the same manner as the general public. The district

employee's employment and experience can be used to demonstrate qualifications. The advertisement must specifically state that the activity is not school-sponsored. (See R277-107-5 through 6.)

3. Murray City School District employees may engage in outside employment with a private entity or other separate organizations that does not interfere with district duties or job functions. Employees must complete the district disclosure agreement annually when engaging in outside employment that is similar to the employee's official job duties or functions.
4. Parental notification is required if district students are recruited to participate in these activities.
5. District employees may not set up bank accounts for activities or fundraisers associated with district responsibilities or job functions.
6. District employees may not direct fees or fundraiser proceeds from school-sponsored activities to outside entities.
7. District employees may not direct operating expenditures to outside funding sources or groups to avoid district procurement rules (such as equipment, uniforms, salaries, or stipends, improvements, maintenance for facilities, etc.)
8. District employees must comply with district procurement policies and procedures, including complying with competitive quotes; bid splitting; and not accepting gifts, gratuities, or kickbacks from vendors or other interested parties.

VII. Capital/Large Fundraising Projects

A. All fundraising projects for construction, maintenance, facilities renovation or improvement, and other capital equipment purchases must be approved in writing by the business administrator, the superintendent, and the Murray City School District Board of Education. Prior to the initiation of a large capital drive or specific fundraising drive, the following will be provided to the business administrator for evaluation and recommendation to the superintendent:
   1. Prospective construction, maintenance or renovation plans and estimated costs
   2. Proposed naming opportunities
   3. Proposed fundraising timeline
   4. Loans or financing agreements
   5. Maintenance or upkeep requirements and costs
   6. Assurances of compliance with Title IX (e.g., available for use by both male and female students and/or for several purposes or activities)

B. The superintendent will make a recommendation to the district's board. The board reserves the right to tentatively approve plans, pending fundraising, donations, equity, or other conditions.

VIII. Contributions

Every fund raiser will include a component to allow for a fully recognized direct contribution in place of purchasing the product.

A. Commercialism
   1. No individual or organization, public or private, shall be given the names, addresses and/or phone numbers of students or employees for and commercial or charitable use without approval from the board.

2. Sales representatives and agents shall not be permitted to contact students, teachers or other personnel at the school, without the knowledge and approval of the school [and district] administration.
3. Sales representatives cannot present sales information to students.

IX. Fundraising for Elementary and Junior High Schools

A. Student pictures will be used as a school fund raising project only once a year.

B. The sale of food items in the school will be in compliance with the Salt Lake County Board of Health.

C. Each school will be allowed one additional opportunity per academic year to participate in an activity that results in an income to the school.

D. Each school will be allowed one opportunity to fund raise for a charitable cause (Quarters for Christmas, Sub for Santa, Jump Rope for Life, etc.) The charitable fund raiser will be selected by the school community group.

E. Fund raising activities will remain sensitive to community needs. The principal will present a complete list (including PTA fund raisers) of fundraising activities to the school community group for approval.

X. Fundraising at Senior High Schools

A. All fund raising projects must be in compliance with the individual high school's Fund Raising Policy.
B. The Murray School Board will be informed of any additions or changes in the individual high school's Fund Raising Policy.

XI. NONCOMPLIANCE TO ANY PORTION OF THE FUND RAISING POLICY WILL RESULT IN ACTION TAKEN AT THE APPROPRIATE LEVEL.

YEAR BOOKS

Year book publishers should be selected using a competitive procurement environment. The use of a request for proposal (RFP) should be utilized to ensure a high level of service and product quality.

RESALE ITEMS

Items purchased for resale are subject to State and District purchasing guidelines as well as Utah State sales tax.

SUPPLY ITEM

An item that is normally consumed within one year and which does not retain its original shape and appearance is considered a supply item.

EQUIPMENT

A. An equipment item is defined by the following criteria:
1. It retains its original shape, appearance, and character with use.
2. It does not lose its identity through fabrication or incorporation into a different or more complex unit or substance.
3. It is nonexpendable; that is, if the item is damaged or some of its parts are lost or worn out, it is more feasible to repair the item than to replace it with an entirely new unit.
4. Under normal conditions of use, including reasonable care and maintenance, it can be expected to serve its principal purpose for at least 1 year.

CONTRACTS

The president of the Board of Education, Business Administrator, or appropriate designee, signs all contracts or warrants that bind Murray City School District. School principals can sign a contract or purchase agreement that obligates school funds only, if it is consistent with the District Small Purchases Guidelines, or District policy (travel, building rental, etc.), and as long as the vendor understands that it does not bind Murray City School District. Under no circumstances should booster clubs sign any type of contract that would obligate the school or the district in any way or allow use of school or district logos, mascots or other tangible or intangible property.

A. Multi-year purchase agreements or contracts
1. Three years should normally be the length of a multi-year purchase agreement or contract. Longer terms can be approved by the Business Administrator when it can be justified.

FIXED ASSETS

All fixed assets, as defined below, must be tagged by the accounting department in order to be properly tracked. **School/district equipment is not to be used for personal use and should not leave school grounds**. The exceptions to the previous statement would be notebook/laptop computers and tablets. These items may be removed temporarily from the school/district location to complete work related assignments with approval of the immediate supervisor. Each school should verify fixed assets at least annually.

I. Purpose

The purpose of the fixed asset program is:
A. To comply with State requirements.
B. To monitor and safeguard District assets.
C. To have updated records of all assets in case of any catastrophic events.

II. Definition of a Fixed Asset

A fixed asset is defined by the following:

A. It retains original shape and appearance with use.
B. It has a life expectancy of over one year.
C. It most often represents an investment of $2,000 or more.
D. All purchases that meet the definitions above but fall below the $2,000 cost per item because of volume purchasing will be considered a fixed asset.

DISTRICT REIMBURSEMENTS

I. Check Request

Whenever possible, items should be paid for directly by using a District purchase order when the item is being expensed to a District program (school supplies and textbook (0050), CTE, Title I, school equipment, etc.). Occasionally, circumstances exist where the school may need to pay for an item and seek reimbursement from the District. In these cases, reimbursement should be sought by completing a check request payable to the school.

II. Check Requests are designed to reimburse the following:

A. Purchases for equipment, supplies, or services (original documentation must be attached.)
    1. Any check request greater than $1,000 requires the signature of the Business Administrator with necessary bids.

B. Check Requests need the following information:
    1. The name of the vendor or the person to be paid (no nicknames).
    2. The vendor's address (to ensure Accounting pays the correct person or vendor).
    3. The account number to which the payment should be charged.
    4. The appropriate approvals.
        a. Supervisors must approve their employee's reimbursements and travel costs.
        b. The budget director over a program (e.g. Special Ed, CTE) must approve costs charged to their program numbers.
    5. All the <u>original</u> invoices and receipts must be attached to the check request.
        a. Include one extra copy of subscriptions, registrations, notices, invoices, etc., if a copy is to be sent with the payment.
        b. Vendor statements are not invoices. Statements list outstanding invoices. Invoices provide detail of the purchase. If a copy of an invoice is needed, contact the vendor and request a copy of the invoice so detail purchase information is on record.
    6. Check requests to <u>new</u> vendors must include an original W-9.
    7. Reimbursement requests back to a school should include the school check number that originally paid for the item(s).
    8. An order may not be artificially sub-divided in order to stay under the $1,000.00 limit. For example: If supplies are needed for an upcoming project and the total of the purchase would be $1,025.00, the order may not be divided in order to stay under the $1,000.00 limit. In this example, the $1,025.00 purchase must be made using a district or school purchase order.
    9. Internet orders must include:

a. Packing slip (proof of receipt and order) OR
b. An invoice (proof of shipment and order) OR
c. An e-mail confirmation from vendor that items were paid (proof of payment)

10. Submit reimbursement requests regularly. Do not wait until year-end to submit the entire year's reimbursements.
11. Check runs are done on Wednesdays. Please submit check requests and documentation by Tuesday close of business.

C. Errors may cause delays in payment and must be corrected prior to processing. Common errors when submitting check requests include:
1. Missing original invoice or receipt (copies are not acceptable)
2. Incorrect or missing account coding
3. Missing check numbers or check copies (school reimbursement)
4. Missing additional backup documentation
5. Missing signature(s) authorizing purchase
6. Missing W-9 (new vendors)
7. Missing current home address (employee reimbursement)

D. Mileage

Mileage should be submitted on mileage check request forms available on the Business Services website and must have appropriate signatures. Please be careful to calculate the mileage correctly and use the correct reimbursement rate. Mileage forms must include the employee's home address that corresponds to the address in Alio. All mileage forms completed incorrectly will be returned for correction. Mileage will be paid to employees during regular check runs. The following guidelines should be followed when completing a mileage request:

1. The mileage reimbursement amount per mile is based upon the IRS rate effective July 1 of each fiscal year. The amount is adjusted annually and announced by the Business Administrator.
2. Employees eligible for district-paid mileage reimbursement include central office staff, principals, assistant principals, staff whose assignments are itinerant in nature, and school secretaries directed by principals to travel in order to conduct district/school business.
3. Requests for reimbursement should be submitted quarterly; if the reimbursement amount exceeds $25, a request may be submitted monthly. <u>Mileage is not to be accumulated and reimbursed with a single request at year end. All requests must be made by July 5 of each year.</u>
4. Reimbursement is not paid for miles to and/or from home, or for miles accrued to conduct personal business. If a second commute is required – see below.
5. Mileage claims. Odometer readings rounded to the nearest mile or on-line mapping programs (i.e. google maps or mapquest) should be used. The method used should be indicated on the mileage request form. If mileage to a commonly traveled location has been previously calculated using an odometer, then the odometer readings need not be shown on subsequent reimbursement forms. If multiple destinations are made in one trip, list each destination.
6. If work activities include driving to multiple destinations (from the district office to Grant Elementary, to Longview Elementary, or several neighborhood schools) the mileage must be calculated using an odometer reading or on-line mapping program and must show the beginning and ending mileage inclusive of all stops.

7. Mileage accumulated for legitimate business purposes, in excess of the number of miles from home to the normal workplace, is eligible for reimbursement. If the work day begins at a location other than your normal workplace, use the following steps to calculate mileage:
   a. Calculate the mileage from home to the normal workplace.
   b. Using an odometer reading or internet program, calculate the mileage from home to the assigned destination.
   c. Subtract the mileage from home to normal workplace.

   Example:

Normal workplace: District Office	
Miles from home to Riverview Junior High to District Office:	7
Miles from home to normal workplace:	4
Number of reimbursable miles:	3

8. If the day's activities do not include a commute to the normal workplace, the total day's mileage should be reduced by the total miles (round-trip) from home to normal workplace, when calculating number of reimbursable miles.

   Example:

Normal workplace: District Office	
Miles from home to Riverview Junior High, to State Board of Education, to home:	20
Round trip miles (home to District Office):	8
Number of reimbursable miles:	12

9. When employees are paid a stipend to attend a conference, mileage to the conference should not be claimed for reimbursement.

10. If a total day's miles traveled are less than the number of miles from home to the normal workplace, there is no reimbursement for mileage.

11. If a second commute (evening event) is absolutely required (not for a lunch or dinner break), reimbursement can be figured by taking the shortest of the distance from the employee's home to the location or from the employee's regular work location to the location. For example, if a Murray High administrator is required to go to a game at Bountiful High School (a distance of 10 miles) and lives 2 miles from Bountiful High, this administrator may claim 2 miles (4 miles round trip) for the required second commute (evening event). If the second commute (evening event) is located at the employees regular work location, no mileage reimbursement is allowed.

E. Cellular Services

No employee is allowed a District-paid cell phone without permission by the Superintendent.

CASH RECEIPTS

I. Purpose

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

II. Scope

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

III. Segregation of Duties

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

IV. Definition

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

V. Procedure For Cash Receipts at the District Level

A. The district will comply with all applicable state and federal laws.

B. All receipting of funds at the district should be done at the appropriate office. No receipting is to be done in other offices or in unapproved off-site locations. Employees shall instruct payers to take all cash, checks, and credit card transactions to the cashier (or designee) for receipt. Provisions should be made for cash receipting/collection at approved off-site activities or functions. Please refer to PS 409 - Fundraising Policy. Funds may be receipted through the Murray Education Foundation, if applicable, in accordance with the foundation's cash receipts policy.

C. Murray City School District employees shall not open bank accounts, outside of the control of the district, for the receipting or expending of public funds associated with school-sponsored activities. The business administrator's office must approve all checking and savings accounts used in district or individual school business.

D. All funds shall be kept in a secure location controlled by the cashier until they can be deposited in a district-approved fiduciary institution. Funds should be deposited daily or within three days after receipt, in compliance with Utah Code 51-4-2(2)(a), in an district approved account.

E. If the cashier has left for the day or funds are receipted on the weekends, administrators should be available to lock cash receipts or cash boxes in the LEA safe until the next business day. Cash receipts should not be taken home by employees or volunteers, or left in offices.

F. All checks should be made payable to the district or individual school and restrictively endorsed upon receipt. Checks should not be made payable to an employee, a specific department, or a program.

G. Appropriate internal controls and segregation of duties should be implemented for all cash activity. Cash should always be verified. Where verification is difficult, cash should be counted by two individuals.

H. All funds (cash, checks, credit card payments, etc.) received must be receipted and recorded in the district's accounting records. A pre-numbered receipt will be issued for each transaction. Passwords should be established on the accounting system computers and changed periodically.

I. Documents should be available, and should demonstrate that proper cash controls are in place (signatures for approval, tally sheets, reconciliations, etc.).

J. Under no circumstances are disbursements to be made directly from cash receipts (i.e., for purchases, reimbursements, refunds, or to cash personal checks).

K. All payments of fees shall correspond with the approved fee schedule, as required by Board Administrative Rule 277-407.

VI. Procedures for Cash Receipts at the Individual School Level

A. All individual schools will comply with all applicable state and federal laws.

B. All receipting of funds at the school should be done at the front office through the financial secretary. No receipting should take place in the classroom or in unapproved off-site locations. Employees shall instruct payers to take all cash, checks, and credit card transactions to the front office for receipt. Provisions should be made for cash receipting/collection at approved activities or functions. Refer to the PS 409 - Fundraising Policy. Funds may be receipted through the Murray Education Foundation, if applicable, in accordance with the foundation's cash receipts policy.

C. School employees and volunteers associated with school-sponsored activities shall not open bank accounts, outside of the control of the district, for the receipting or expending of public funds associated with school-sponsored activities. The business administrator's office must approve all checking and savings accounts used in district or individual school business.

D. All funds shall be kept in a secure location controlled by the front office until they are deposited in a school-approved fiduciary institution. Funds should be deposited daily or within three days after receipt, in compliance with Utah Code 51-4-2(2)(a), in a school-approved account. Employees should never hold funds in any location for any reason.

E. If the cashier has left for the day or funds are receipted on the weekends, employees should seek the assistance of administrators to lock cash receipts or cash boxes in the school safe until the next business day. Cash receipts should not be taken home by employees or volunteers, or left in offices.

F. All checks are to be made payable to the district or individual school and restrictively endorsed upon receipt. Checks are not to be made payable to an employee, a specific department, or a program.

G. Appropriate internal controls and segregation of duties should be implemented for all cash activity. These may include tickets, pre-numbered receipts, deposit slips, cash tally sheets, receipt registers, lists, cash reconciliations, reports, etc. Cash should always be verified. Where verification is difficult, cash should be counted by two individuals.

H. All funds (cash, checks, credit card payments, school lunch funds, etc.) received must be receipted by student name, if possible, and recorded in the school's accounting records. A pre-numbered receipt will be issued for each transaction. Passwords should be established on the accounting system computers and changed periodically.

I. Documents should be available, and should demonstrate that proper cash controls are in place (signatures for approval, tally sheets, reconciliations, etc.).

J. Under no circumstances are disbursements to be made directly from cash receipts (i.e., for purchases, reimbursements, refunds, or to cash personal checks).

K. Periodic and unscheduled audits or reviews should be performed for all cash activity.

L. All activities involving cash must be supervised by an LEA employee or authorized volunteer to ensure adequate controls are in place. Training should be given to those involved in handling cash.

M. All payments of fees shall correspond with the approved fee schedule, as required by Board Administrative Rule 277-407.

VII. Petty Cash/Change Funds Policy

A. Petty cash and change funds must be authorized by the district business office.

B. All petty cash and change funds will be reflected on the school's accounting records and reconciled monthly.

C. These funds should not exceed amount designated by the district business office.

D. All petty cash funds and change funds should be kept locked, in a secure location.

E. Checks may not be made payable to "cash" or "bearer" and cashed by district or school employees to create change funds or petty cash funds outside of the approved petty cash and change fund accounts.

F. Reimbursements to petty cash accounts will be made only when supported by receipts and approved by the principal.

G. Expenditures should not be paid out of change funds. Change funds will be included in all tally forms or on deposit count sheets, and accounted for with each use.

H. Funds are subject to unannounced counts by district personnel at any time.

I. Managing Petty Cash Funds

1. A petty cash fund should be maintained only if **small** purchases are frequently made that are not easily paid by check. The need for the fund should be reviewed periodically. If there is no activity in the fund for a six-month period, then the fund may not be justified. The following amounts are recommended:

Elementary Schools	$50 maximum
Middle Schools	$75 maximum
High Schools	$100 maximum
District Office	$100 maximum

2. To establish a petty cash fund, cash a check for the desired amount. This amount should show on the school ledger as the balance in the fund. The balance never changes. The cash on hand, plus the total of the "Received of Petty Cash" forms should always equal the book amount of the fund.

3. When the balance in the petty cash fund becomes low, it is replenished by drawing a check for the total amount of the "Received of Petty Cash" forms (see below). The check is recorded on the books and charged to the accounts as recorded on the "Received of Petty Cash" forms. All "Received of Petty Cash" forms should be attached to the copy of the check replenishing the fund. All checks written to reimburse the petty cash fund should be payable to the custodian of the fund and not to cash. This designates responsibility for the fund and keeps the check from becoming negotiable if lost. However, the check should state in the description section that it is to reimburse the petty cash fund, not to reimburse the individual.

MURRAY CITY SCHOOL DISTRICT

RECEIVED OF PETTY CASH

Date: _____ Amount: _____

For: _____

Charge to: [ ] [ ] [ ] [ ] [ ]

Fund Location Program Function Object

_____

Puchased by

_____

Petty Cash Fund Custodian

4. The following guidelines should be followed when dealing with petty cash:
    a. Each location should have only one petty cash fund. The use of any other pool of cash or change that does not follow the petty cash procedures as outlined is prohibited.
    b. The use of petty cash funds for district expenditures should not exceed $50.00.
    c. Purchases that can be preplanned should be covered by a requisition.
    d. Petty cash reimbursement slips should be signed by three people: the person making the purchase, the custodian of the fund approving the purchase, and the director of the budget to be charged.
    e. Normally the petty cash fund is to be used for reimbursement purposes but there are times when an advancement of funds is necessary. When this occurs, a "Received of Petty Cash" authorization form must be completed with the amount requested and the signatures of the person making the purchase and the director of the budget/account to be charged. After the purchase is made, all receipts and excess funds must be returned with the actual amount and initials on the authorization form. A completed "Received of Petty Cash" authorization form should include:
        i. Date of purchase
        ii. Amount expended
        iii. Description of purchase
        iv. Budget/account to be charged
        v. Appropriate signatures

ii. <u>The supervisor of a petty cash fund may not authorize their own petty cash reimbursement form. The supervisor must obtain approval from their immediate supervisor to generate their own reimbursement. For example, a District Administrator must approve the reimbursement to a school principal or the superintendent must approve reimbursement to the Business Administrator.</u>

iii. Authorization for expenditures should be made prior to purchases where possible.

iv. The original signed and dated receipt from the vendor should be attached to the authorization form. The receipt should show the vendor name, date, detail of items purchased, and amount of purchase. If a receipt is lost, a signed memo detailing the nature and amount of the purchase must be attached to the authorization form.

v. Use of the petty cash funds for treats and meals is discouraged. Such purchases should occur when the meeting schedule requires participants to work during lunchtime or when participants cannot leave the meeting area for a break or lunch. These types of purchases must be pre-authorized by the District Administrator or Building Administrator. The authorization form should list the names of the individuals involved.

vi. Petty cash fund purchases, as with all purchases, are limited to education-related materials, supplies, travel expense, etc. Office decorations are not considered education-related materials.

vii. Petty cash funds, receipts, and authorization forms should be kept in a secure, locked cash box with a good locking mechanism.

viii. The petty cash box should be stored in a locked filing cabinet or safe when not in use.

BANK ACCOUNTS

I. Checking Accounts

A. All expenditures, except those from petty cash, should be paid by check or credit card. Public funds must be deposited into valid District checking accounts. Examples of valid District checking accounts are:
   1. School general account
   2. District general account
   3. District payroll account
   4. Murray Foundation account

B. Public funds may not be deposited into checking accounts such as:
   1. District departmental accounts
   2. Joint school accounts with PTA or school community groups
   3. Bookstore/school store accounts
   4. Booster accounts
   5. Supporting group accounts
   6. School Community Group accounts
   7. Personal/individual accounts

C. Faculty members of a school may have a separate checking account as long as it is funded solely by faculty dues and is maintained and reconciled by faculty members. Neither the principal nor the school financial secretary is to be a signor on the account or have other responsibilities for this checking account. This separate account must not use the District's tax identification number.

II. School Bank Accounts

A. All schools should have **one** checking account. It is up to the Principal and Head Secretary to determine which financial institution to use. If a school wishes to change financial institutions, the school must ask for quotes on fees, interest, etc. from at least three financial institutions closest to the school. One of the primary factors in making this decision is proximity to the school. A school employee or administrator may not choose a financial institution based on personal preference or proximity to their home. The District Accounting Department must be notified immediately if a school is changing bank accounts. All checks are required to have two signatures. It is suggested that the signature cards on school checking accounts have three signors so a third person is available to sign checks in an emergency.

B. No signature stamps should be used to sign checks. In the case of secondary schools with signature machines, the principal should review and initial each check before it is sent.

C. Never sign blank checks.

D. Checks should be made payable to a specified payee, not to "cash" or "bearer."

E. Reconcile the account promptly every month. The reconciliation should be performed by the Head Secretary and reviewed by the Principal (usually by the 20th of the following month).

F. In order to enhance financial control, all schools shall receive cancelled checks along with their monthly checking account statements, good quality copies of the front and back of canceled checks, or should have access to copies online.

G. Principals will submit a monthly financial report to the district office.

III. Savings and Investment Accounts

Utah State Law Section 51 requires that all monies invested by public entities be in compliance with the Utah Money Management Act.

In order to maximize interest earnings, any excess funds not needed for immediate use may be invested in a "sweep account," a higher yielding savings account, or a "certificate of deposit" with a twelve month or less maturity if interest earnings are projected to exceed fees charged for establishing such an account.

Any school that wishes to invest its excess funds in any investment vehicle other than those mentioned above (such as PTIF) must contact the Business Administrator prior to placing the monies to ensure compliance with State law.

IV. Credit Accounts

<u>It is generally recommended that schools or district departments not have credit accounts</u>. All purchases not paid directly by check should be made by using a purchase order or credit card.

The Transportation and Maintenance departments may use gas cards. No other District entity is to have credit accounts unless properly authorized by the Business Administrator.

SCHOOL LEDGER ACCOUNTS

Fees collected or funds raised for a specific class, activity, club charitable fundraiser, or other designated purpose should be used for that purpose and may not be used to supplement other school programs. Therefore, transfers out of these programs into other programs are prohibited.

Programs with excess balances may be lowered by reducing the required course fee or purchasing items appropriate for the program. Programs with insufficient balances for program needs may either reduce spending or increase the fees associated with the program. Whenever possible, fees should be set at a level to sustain the program for which they are collected. Under no circumstances may fees be charged in excess of the amounts set by the Board of Education. Unrestricted monies may be used to supplement programs at the discretion of the principal. Unrestricted sources include general student body fees, general registration fees, student vending commissions, cell tower revenue, picture commissions, and other funds <u>not</u> donated or collected for a specific purpose.

Athletic participation fees collected from the participants of various sports are pooled into a single "Athletic Participation" account at the high school. These funds may be used to offset or pay for officials,

security, transportation and other general athletic expenses. Excess funds from this account may be used at the principal's discretion to support the athletic programs at the school.

The following programs are those most frequently used by schools. These programs are specific to Fund 24 and do not relate to programs with the same number at the district level. Care should be taken in selecting the appropriate program. In addition to these programs, there are many more programs that may be used by the schools.

I. General Account

The general account should be used to track expenditures that are made to support the general student population. One may think of this account as the student miscellaneous account where items purchased must either directly or indirectly benefit students. This account should not be used for faculty or staff treats, food, gifts, perks, etc. Examples of charges this account can receive are:

A. School supplies and textbooks not being reimbursed by the District.

B. Equipment that supports the basic instructional program.

C. Student assemblies in support of the instructional program.

D. Some staff in-service, inasmuch as it also supports the basic instructional program.

E. Transportation to music festivals, math and language contests, and other types of student travel that are an outgrowth of the basic instructional program of the school.

F. The support of student recognition programs such as National Honor Society, Student of the Month, and other student recognition programs that build incentives of excellence and support student achievement. Where possible, this type of activity should be held at the school.

II. Principal's Discretionary Account

This account should be used for items the principal feels is appropriate and necessary. Purchases from this account must still follow normal purchasing procedures. It may be used for items such as student incentives, seminar registration, professional organization dues, crowd control uniforms, cost of sending an Assistant Principal on a student trip, etc. It should not be used for faculty and staff food, gifts or incentives.

III. Staff Appreciation Account

All staff recognition and appreciation must be coded to this program. Expenditures for employee breakfasts, lunches, snack foods, treats, gifts or employee incentives, etc., must be pre-authorized in writing by the principal (e-mail is acceptable).

Appropriate Expenditure Examples:

A. Food or treats, including catered meals
B. Gifts

C. Thank you items (e.g. books or flowers)
D. School sweatshirts or t-shirts

Inappropriate Expenditure Examples:

A. Personal bills (e.g. utilities, rent, mortgage, groceries, etc.)
A. Extravagant, excessive items (e.g. TV sets, bicycles, Jazz tickets, etc.)
B. Cash payments

CAUTION: The amount spent out of this account must be paid for using non-restricted funds the school has within its checking account. Schools should never cover the costs of this account with District budgets, student fees, or other locally generated funds which have restrictions on their use (e.g. certain donations).

IV. Vending Accounts

A. Vending machines for faculty use only are acceptable at all schools and District facilities. Proceeds may be used for staff appreciation or other school programs, as determined by the school principal or building administrator. These funds shall be accounted for separately from student-related vending activity.

B. Vending machines distributing drinks or food with student access are only allowed at secondary schools and in compliance with current state laws.

C. Vending machines distributing items such as pencils, notebooks, etc., shall be allowed at all school levels.

D. Before adding a vending machine to an elementary school, a written statement of the product, purpose and costs to be incurred by school, faculty and student will be presented to the School Board for final approval.

E. The proceeds from all vending machines will be used solely for the purchase of additional textbooks and/or instructional supplies for student use.

Building administrators have two options regarding vending machines; self-service or full-service.

A. Self-service vending machines are those where employees have responsibility for purchasing, stocking, receiving, counting, depositing, and paying sales tax on the vending machine. This option is discouraged because it is the highest risk of theft, inadvertent error, and takes the most time of our employees. If this option is chosen, all of the following are strongly encouraged:
   1. The vending machine keys should be managed by a single individual (probably the building administrator)
   2. A key is then handed to <u>two</u> individuals (the building administrator may be one) who collect the funds from the machine, count and prepare the deposit.
   3. Two people should verify funds deposited by:
      a. Taking beginning inventory on hand as of last deposit date
      b. Adding purchases of inventory

c. Subtracting ending inventory on hand as of current deposit date
d. Subtracting free cans handed out (if applicable)
e. Then multiplying by sales price

4. Two people should restock the machine
5. Ensure sales tax is paid on purchases
6. The profits and losses on the machines should be tracked in their own accounts. At the end of the year, the balance, positive or negative, in these accounts should be transferred to another ledger account to maintain the profit/loss year-by-year information. For vending accounts with faculty-only access, the profit/loss is usually transferred to the Principal's Discretionary Account or, if the Faculty Account is within the school checkbook, it may be transferred directly into the Faculty Account. For vending accounts with student access, the profit/loss is usually transferred to the General Account.

B. Full-service vending machines are those where the vending company has responsibility for all aspects of the machine. The vendor sends a check to the District / School for its commission. Schools should deposit these checks into the school checking account, recording them to a separate vending account, the principal's discretionary account, or the general account. District offices should deposit these funds through Accounting.

V. Student Activities Account

This account is used to collect student registration fees. Once textbook fees have been transferred out of the account via journal entry, the remaining balance may be used by the school to operate school-wide programs and activities.

VI. Picture Account

Picture money (or commissions received on school pictures) is considered general account related. By tradition, many schools separate picture money into its own general ledger account. This practice is fine but not necessary since this money is another general account resource of the school with the same spending guidelines as the general account.

VII. Make-up Packets

This account should be used by high schools to track remediation. A fee of $45 should be charged to students for remediation. Employees working on remediation should record their time.

VIII. CTE Class Accounts (programs 2500 – 2599, secondary schools)

Because the secondary school's CTE classes (e.g. art class, wood shop, automotive repair, etc.) require supplies be consumed by the students a "resale" procedure is set up. The following outlines these procedures.

A. The teacher prepares a price list of how much to charge students for supplies used. The prices should be minimal. Included on this price list is the class fee that is charged and what it covers (usually the minimal class supplies a student will use during the class). This price list is handed out to the students at the beginning of the term.

B. The student pays the class fee (usually nominal) to the main office (never to the teacher).

C. The student brings the receipt from the main office to the CTE teacher.

D. The teacher logs in that the student paid the class fee.

E. If the student desires to do a class project requiring more than the minimal class supplies covered by the class fee:
   1. The student pays the additional amount to the main office (never to the teacher).
   2. The student brings the receipt back to the teacher who logs in the amount paid.
   3. The teacher distributes the supplies purchased to the student.

F. Throughout the year, but especially at year-end, the following individuals meet to review the amounts charged to these resale accounts: the class teacher, the financial secretary, the CTE Coordinator, and the Principal.

G. If the class made a profit from the resale items, then the required class fees are reduced. If the class lost money on the resale items, then the required class fees are increased.

For items made, or services rendered, and then sold to patrons, teachers, or students, the amount charged should be paid at the main office. The main office gives the person a receipt who then brings it to the class teacher who gives the person the item purchased. For example, if an automotive shop repairs a patron's car, the patron is charged a minimal amount for the service. The patron pays for the repairs at the school's main office, never to the teacher. The patron returns the receipt to the shop teacher who then releases the car and the car keys to the patron.

IX. Faculty Fund

Most schools have a faculty fund that generates money through annual dues paid by each faculty member. This account is generally used for socials, flowers, gifts, or cards in the case of a birth, death, etc.

If kept on the school books:

A. This account should <u>never</u> be in a deficit position. Otherwise, the school student funds or the District is paying faculty expenditures.

B. This account should only be funded by employee contributions; no school or district funds should subsidize this account.

C. Purchases from this account should not be made using the District's tax exempt status. The easiest way to show this is if all purchases from this account are reimbursements.

D. This account must follow all District rules and policies.

X. PTA/PTO/PTSA/PTSO Funds

Secondary schools may, with the approval of the Principal and the local PTA, add an optional registration "fee" for PTA memberships or donations. These receipts should be coded to 21 R xxx 3685 1920 999 and should only be accepted between July 1st and September 30th. After this time period, participating secondary schools should print a report detailing who paid into the account and how much with a total. The school remits to the PTA the total amount, charging account 21 E xxx 3685 1090 810. The check and a copy of the report are given to the PTA.

The above is permitted only for the PTA and not any other entity.

Elementary schools and secondary schools, except as described above, should not permit the PTA, or any other entity, to utilize the school checkbook (including E-Funds for Schools credit card payments), or the secretary's time, for non-school purposes.

XI. Charitable Fundraisers

These accounts are used to collect money for charity (e.g. Sub for Santa). In order to limit the chance of fraud, it is recommended that donations be given to an organization in the business of managing and distributing charitable contributions such as The Road Home, Make-A-Wish Foundation, Utah Food Bank, etc. rather than benefiting an individual or family. If a school chooses to donate fundraised money, or items purchased with fundraised money, directly, a committee should be formed to select the recipient(s) to minimize criticism of the selection process. Money raised for a charitable purpose is restricted for that purpose and should not be used to supplement other school programs.

XII. Drivers Education

These accounts are used to collect drivers education fees charged to students. Fees collected must be turned into the district on a quarterly basis.

XIII. Textbook Fees

This account is used to track student textbook fees. Because textbook fees are part of the registration fee, a journal entry must be made to transfer revenue from the activity account to the textbook account. For convenience purposes, this amount is offset by fee waivers to be reimbursed by the district. Typically, the school will issue a check to the district for the net amount of these items. Any remaining balance (positive or negative) should be moved to the general account.

XIV. District Reimbursement Accounts

Most schools have a need for at least one reimbursement account. These accounts are used for purchases that are made with school monies, which are then submitted for reimbursement from the District. Reimbursement accounts should be monitored closely so that the balance, generally negative, does not become too large. Purchases qualifying for reimbursement are submitted frequently.

District reimbursement accounts should be reconciled on a regular basis to ensure that items have been properly coded and tracked. The balance in the program should equal the NPOs that have not been submitted to or paid by the District.

Payments received from the District for reimbursement should be recorded to the same program number used when the check was written, typically 9400.

Whenever possible, schools should limit the use of district reimbursement accounts and instead use a district purchase order or check request so the district may pay for the item directly. Doing so eliminates unnecessary and time consuming steps.

XV. Student Fee Waivers

This account is used to track the dollar amount of fees waived. In May, the school will generate a memo to indicate the total dollar amount of fee waivers to be reimbursed by the district.

XVI. Other Student Accounts

A school may set up any other student club or activity account that is appropriate. There is no limit to the number of accounts that may be used but the number of accounts should be manageable by the secretary.

CASH DISBURSEMENTS

I. General

A. No District department or school is authorized to pay employees or vendors with cash (currency and/or coin), except (for vendors only) from properly authorized petty cash funds.

B. All disbursements made by a school, except from petty cash, should be made by check or credit card (see credit card policies on page 16).

C. No check should be issued unless the purchase is authorized by the school principal and/or District department administrator whose budget is being charged.

D. All disbursements will have proper supporting documentation (receipts, invoices, etc.) The supporting documentation should answer <u>who, what, why, when, and where</u>.

E. Reimbursements and/or travel expenses to/for any employee must be approved by the employee's supervisor. If the supervisor is unavailable, the supervisor's supervisor may approve. If a principal wishes to reimburse him/herself, the reimbursement must be approved by his/her supervisor. Only the Superintendent may be reimbursed without specific supervisor (Board of Education) approval if the Business Administrator also signs off on the purchase.

F. **<u>No purchase should be made unless prior authorization has been given by the principal and/or District department administrator whose budget is to be charged</u>**. **<u>No exceptions</u>**! If an employee wishes to make a purchase with personal funds and be reimbursed, the appropriate administrator (typically the principal or budget director) **<u>must</u>** give approval prior to the purchase. A principal may not reimburse themselves without approval from their supervisor. It is unlawful to spend public monies without proper authorization. Legislative (Governor's) money for teachers was approved by State Law and therefore the principal need not "approve" a teacher spending this money; however, the principal should make sure that acceptable items are purchased with these funds.

G. Expenditures (or reimbursements) for employee breakfasts, lunches, snack foods, treats, gifts or employee incentives, etc., must be preauthorized in writing (e-mail is acceptable) from the appropriate supervisor.

II. Check Preparation

A. Pre-numbered check stock should be properly safeguarded at all times and used in sequence.

B. Checks should be prepared by an individual that is not involved in the payment approval process. (This may not be possible in elementary schools.)

C. Checks are to be recorded immediately in the appropriate financial system.

D. Checks are to be made payable to specified payees and never to cash or bearer.

E. Voided checks should be properly mutilated and retained.

F. All supporting documentation should accompany check when presented for signature.

G. All supporting documentation should be properly canceled at the time of signature in order to prevent duplicate payment.

H. The "borrowing" of funds is prohibited.

III. Check Signing

A. **Never sign blank checks!** Checks should be completed in their entirety prior to signing.

B. All checks must have two signatures.

IV. Other Cash Boxes (Secondary Schools)
Some schools find it necessary to have large amounts of currency and change on hand in the school's safe. The purpose of this is usually to fund cash boxes for different event sales (Sport gate receipts, dance ticket sales, front office receipting drawers, extra change in case a patron presents a large bill for payment, etc.). These funds should be accounted for and monitored as outlined below.

When a change is made to the Principal or Head Secretary at the school, the outgoing and incoming persons should agree to the amount of money in the safe. All the cash in the vault should be recorded on the appropriate financial system. The cash should be counted monthly and matched to the ledger balance to determine if the correct amount of money is in the boxes/drawers. Rarely would a change be needed once the original balance is set. The safe should include a summary.

Number your cash boxes. Set an even dollar amount for each box. When an event takes place, sign out the cash box number to a responsible individual. When the box is returned, sign in the cash box by verifying the proper amount is back in the box.

V. Gift Cards/Certificates

These cards/certificates are only allowable if all of the following are true:

A. The face value of each card is not more than $50

B. They are never purchased to "use up" a remaining budget amount

C. They are kept under lock and key as though they were cash

D. They are numbered and a list is made of the recipients names, why the recipients received it, and when they received it

F. The list of recipients is attached to the check documentation making the purchase

Two main issues arising with gift cards/certificates are:

A. Special tax rules apply to these items. Potentially, these items are taxable both to the employer (payroll taxes) and the employee (payroll and income taxes) – see IRS Publication 15-B.

B. Preventing the theft of these items is as difficult as cash. Since these items are desirable, can be easily used or sold for cash, and cannot be traced to a user/seller, for all intents and purposes they are cash.

JOURNAL ENTRIES

The easiest way to transfer actual (not budget) funds from one account to another is through a journal entry. While funds can be transferred through a series of checks and receipts, it is more simple and less costly to utilize journal entries. Because journal entries can be confusing, extra care and attention should be given to providing a thorough and complete description of the reasons for and the desired outcome of the journal entry. Journal entry requests should be submitted to the Accounting department. The administrator of the account being debited must approve the journal entry before Accounting will process it. Checks and deposits are still necessary when transferring funds between a school checking account and the checking account of another location (District Office, Transportation, another school, etc.).

PERSONAL USE OF DISTRICT ASSETS

Personal incidental copies may be made using district/school equipment but must be reimbursed by the employee at the following rates:

Black & White:	$0.05/copy
Color:	$0.10/copy

Personal use of district/school computers, I-Pads, network, e-mail, offices, etc. should be limited and in compliance with the Internet Acceptable Use Policy, PS 405, Employee Computer Policy, SP 960, and Vehicle Use Policy, BU 713.

SIGNING OF OFFICIAL DISTRICT DOCUMENTS

A. No person signing in the principal's or director's absence should forge the signature.

B. The principal or director should authorize a designated alternate to sign on his/her behalf. This alternate could be a coordinator, assistant principal, faculty member or head secretary.

C. The designated alternate should sign their own name and indicate their title or position and then specify the person for whom they are signing and their title or position.

Example: John Doe, Assistant Principal
for Jane Doe, Principal

D. The president of the Board of Education, Business Administrator, or appropriate designee, signs all contracts or warrants that bind Murray City School District.

E. School principals can sign a contract or purchase agreement that obligates school funds only if it is consistent with the District Small Purchases Guidelines or District policy.

F. Under no circumstances should booster clubs sign any type of contract that would obligate the school or the district in any way or allow use of school or district logos, mascots or other tangible or intangible property.

TRAVEL & TRANSPORTATION

I. General

A. Employee Travel Request
Requests for employee travel shall originate between the traveler and his/her respective school/administrative supervisor using the district travel request. The travel request must be completed in full, and include all supporting documentation such as conference location, dates, schedule and registration information, prior to submitting the request for administrative approval.

II. Employee Travel Planning, Accommodations and Expenses

A. Expenses Prepaid by Murray City School District
1. **Conference Registration**. Support documentation is required.
2. **Airfare**. All air travel arrangements should be made well in advance so as to take advantage of early discount pricing.
3. **Lodging**. Lodging will either be at the conference site or in a reasonably priced hotel within walking distance of the conference. A reasonably priced hotel is considered the average cost of hotels within the vicinity of the conference.
4. **Per Diem**. The employee will be provided a daily per diem at an amount consistent with the District per diem rates.

B. Estimated Post-Conference Expenses
1. **Other Post-Conference Reimbursable Expenses**. Contingent on budget director/coordinator pre-approval, other expenses may be reimbursed to the employee after the conference. These may include, but are not limited to, automobile rental and parking, other ground transportation, local airport parking and baggage fees. These expenses must be pre-approved by the budget director/coordinator, and submitted with original receipts in order to qualify for post-conference reimbursement.

III. Employee Travel Frequently Asked Questions

Travelers are encouraged to refer to the Frequently Asked Questions document regarding employee travel, planning, costs, per diem, and accommodations (see following).

1. Q: What documentation is needed to begin the travel process?

A: Complete the district Travel Request Form prior to booking the travel or conference.

2. Q: Why should I submit travel requests at least 45 days prior to the conference I want to attend?

A: This allows the opportunity to find the least expensive accommodations and to complete the required approval process.

3. Q: If the conference is being funded using grant money, are the travel guidelines and procedures the same?

A: Yes. It is the practice of MCSD to show diligence in saving money whether funds come from a budget or grant. The law does not recognize the difference between grant and non-grant money in terms of procurement requirements.

4. Q: Can I make my own travel arrangements?

A: Yes. However, great care must be taken to make travel arrangements that are cost effective.

5. Q: Why would a different hotel be used other than the conference hotel?

A: There may be circumstances that prove to be more cost effective to the District. If this is the case, efforts will be made to find comparable accommodations.

6. Q: Why do I have to wait to be reimbursed until after I return home from my conference?

A: On occasion, the anticipated costs do not reflect the actual costs that you may incur. There may also be a component of the trip that cannot be prepaid prior to the conference.

7. Q: Do I have to submit the original receipt(s)? How quickly should my receipts be submitted to Accounting?

A: To avoid a duplicate reimbursement, Accounting requires original receipts. Submittal of Receipts should be submitted as soon as possible after your conference return date.

8. Q: How long will it take to receive a reimbursement check after final submittal of my conference costs?

A: Employee reimbursements will typically occur within one week.

9. Q: Am I required to share a room?

A: No.

10. Q: When my conference concludes, am I expected to return on the same day?

A: At the conclusion of the conference, and based on reasonable flight time/availability, you will be expected to take a later flight home that afternoon or evening to guarantee District savings.

11. Q: Must I take a connecting flight to the conference?

A: Yes. If there is a reasonable fare/schedule that offers significant savings to the District and that doesn't require an excessive layover then a connecting ticket should be purchased.

12. Q: May I pay the difference if I prefer another flight option?

A: Yes.

13. Q: May I use my preferred carrier?

A: Yes. If it doesn't result in additional costs to the District.

14. Q: Are baggage fees covered as a conference expense?

A: Yes. Reasonable baggage fees will be paid. However, when booking flights, the lowest cost flight should be used including all applicable fees.

15. Q: When is a rental car acceptable?

A: Employees are expected to utilize public transportation, shuttles, taxi cabs, etc. rather than rent a car. Unless a rental car is less expensive, the employee must personally pay the difference between the cost of a shuttle/taxi and the cost of the rental car.

16. Q: Am I earning work compensation time, overtime, or trade time while traveling to, from, and during a conference?

A: No.

17. Q: Do these same MCSD policies, procedures, and guidelines apply to in-state travel?

A: Yes.

18. Q: If I am attending a local conference, do I follow the same travel guidelines and procedures?

A: These procedures are intended for travel that involves lodging and/or airfare. If the local conference does not include lodging or airfare, use a check request to pay the registration and mileage reimbursement.

19. Q: Is Per Diem allowed for local travel not requiring lodging or airfare?

A: No.

20. Q: How far away from my normal work location must a multiple day conference, meeting, training, etc. be in order to qualify for District paid lodging and per diem?

A: Outside a 30 mile radius from your normal work location. The Superintendent or Business Administrator approves exceptions to the 30 mile rule for special circumstances.

21. Q: Does this procedure replace the administrative stipend for local travel?

A: No. The administrative stipend is pre-approved and requires the traveler to make their own arrangements.

22. Q: Am I expected to carpool with other staff members if attending the same conference and traveling on the same dates?

A: Yes. This is cost effective to the District when reimbursing mileage.

23. Q: Can I choose to drive instead of fly to the destination and receive mileage reimbursement instead of airfare?

A: Yes, but the reimbursement is limited to the lower of 1) the lowest airfare available, based on 21-day advance purchase, and 2) regular mileage reimbursement to the destination. Furthermore, you will not receive additional per diem for the extra days beyond those had you flown and you must report leave time for the extra time away from work had you flown.

24. Q: What is per diem?

A: Per diem is a payment in lieu of meals, tips, taxes, and incidentals. The District pays the per diem rate based on travel destination and time of the year. The rates are available on the Business Services page of the Murray City School District website. Per diem rates will not be paid for meals provided by the conference

25. Q: Do I have to submit receipts for per diem?

A: No.

26. Q: If I choose to deviate from conference travel dates, am I required to use vacation or personal time?

A: Yes.

27. Q: May I bring guest(s) with me to a conference?

A: Yes, at your expense.

28. Q: May I use my personal credit card to pay for my conference travel arrangements and have the District reimburse me?

A: Yes, as long as the travel has been properly approved.

VEHICLE USE

I. Scope of Policy

Murray School District's (District) Motor Vehicle Use Policy governs the use and maintenance of all district vehicles by all employees and students.

II. Authority to Operate District Vehicles

District vehicles may be used by employees who possess a current Utah driver's license valid for the vehicle operated. Students holding current driver education permits are permitted to operate Driver Education cars. District employees shall operate District vehicles in accordance with the restrictions or limitations imposed upon their driver licenses. District employees also must pass the Utah State Office of Risk Management Defensive Driver Training before operating a district-owned vehicle.

District-owned school buses may be operated only by employees who hold a properly endorsed current Commercial Driver's License (CDL). School buses must be operated in conformity with Standards for Utah School Buses and Operations and district transportation policy. Authority to operate District vehicles shall be withdrawn upon revocation, suspension, or expiration of the employee's driver's license. A District employee must report the suspension or revocation of a driver's license to the District.

III. Vehicle Use Guidelines and Prohibitions

Vehicles are to be used only in the furtherance of District business. District vehicles may not be used:

A. To transport family, friends, pets, associates or other persons who are not District employees or are not serving the interests of the District.
B. To transport hitchhikers.
C. To transport explosives, weapons, or ammunition.
D. To transport acids, hazardous materials, or flammable materials, unless specifically related to employment duties.

Murray School District employee may not:

A. Operate or be in actual physical control of a District vehicle in violation of Utah Code Annotated 41-6a-5 (Driving under the influence of alcohol, drugs or with specified or unsafe blood alcohol concentration and reckless driving ordinances), UCA Subsection 53-3-2-231 (Prohibits a person under age 21 from operating a vehicle with any detectable level of alcohol in the body).
B. Smoke in District-owned or leased vehicles.
C. Use a District vehicle for personal convenience, such as when a personal vehicle is not operational.
D. Permit a District vehicle to be driven by an unauthorized driver or permit a District vehicle to be used to transport an unauthorized passenger.

In cases of special need, the Superintendent or designee may authorize a person who would be otherwise unqualified to drive or occupy a District vehicle. Use of a District vehicle for commuting may be authorized by the superintendent.

District vehicles may be operated by private sector automobile mechanics or other maintenance or repair personnel during the course of performing required maintenance or repairs.

A District employee who receives a traffic citation for driving a District vehicle while under the influence of intoxicating liquor or drugs will be terminated from employment. A District employee who is a passenger in a vehicle operated by another District employee cited for DUI is subject to disciplinary action including termination if it is shown that the passenger knew of the driver's intoxicated condition.

A District employee spending at least one night on approved travel to conduct District business may use a District vehicle in the general vicinity of the overnight lodging for travel to restaurants and stores for meals, breaks and personal needs, to grooming, medical, fitness, or laundry facilities, or travel to and from recreational activities such as theaters, parks, or the home of friends or relatives living in the area.

IV. Traffic Laws

Failure to obey traffic laws while driving or occupying a District vehicle may result in suspension or revocation of the employee's authority to operate District vehicles. An employee of Murray School District who receives a traffic citation or parking ticket while using a District vehicle will be personally responsible for the citation or ticket.

All occupants of District vehicles, except student passengers of District school buses, must wear seat belts. The operator of any District vehicle – other than school buses – shall limit the number of passengers to the number of available seat belts in the vehicle. Children weighing less than 50 pounds shall be transported in a vehicle in a child safety seat that conforms to Federal Motor Vehicle Safety Standard 213. The seat must have a tag that certifies compliance consistent with the weight of the child. For example, a 45-pound child must ride in a properly anchored safety seat certified for children weighing 45 pounds or more.

V. Care of Vehicles

Prior to operating a District vehicle, a District employee is responsible to observe the general operating condition of the vehicle. This includes the condition of the tires to ensure that they are inflated properly and are not excessively worn and that the brakes, lights, windshield wipers, seat belts, and steering are functioning properly. If unsafe conditions are noted, the maintenance department is to be notified immediately and the vehicle must not be driven.

Employees of the District shall turn off the ignition, close all windows, lock the doors and otherwise secure a district vehicle whenever the vehicle is left unattended. Vehicles should be cleaned of items not belonging in the vehicle such as trash and personal items.

Employees of Murray School District shall not abuse or misuse a District vehicle. Loss or damage caused by driving while under the influence of intoxicating liquor or drugs, reckless driving, or negligence shall be charged to the employee.

VI. Accidents

If involved in an accident resulting in bodily injury a District employee is not to render judgment concerning the seriousness of the injury but shall, without exception, immediately call 911 to summon law enforcement. Following an accident involving any District vehicle, the District employee involved shall notify law enforcement by telephone from the scene and shall not move the district vehicle until instructed to do so by law enforcement. Next, the employee is to notify Risk Management by telephone at the number listed on the "Proof of Insurance" card in the glove compartment and, finally, the employee shall notify the Director of Support Services or the Buildings & Grounds Coordinator at the District. The involved driver shall complete an accident report by the next working day.

Under no circumstances shall a district employee involved in an accident when driving a District vehicle be persuaded NOT to notify law enforcement.

VII. Mechanical Problems

Mechanical problems that occur while a District vehicle is being used for official District business must be reported to the Buildings & Grounds Coordinator or the mechanic immediately and alternative transportation arranged. A District employee may not continue to operate a District vehicle if continued operation could endanger any person or property.

VIII. FuelMan Use

District vehicles are fueled under the State's FuelMan system. Fuelman Cards are issued to the vehicle. Drivers are issued Personal Identification Numbers (PIN) which activate fuel dispensers when used in conjunction with the Fuelman card. Employees requiring a PIN in order to operate vehicles may inquire with the Director of Support Services. Full information concerning the FuelMan Network is available at http://fleet.utah.gov/fuel-program.html

Gasoline or diesel fuel can be obtained at various FuelMan fueling stations. In addition, Gasoline, diesel fuel, and oil, along with minor repairs and services are available at any Sinclair full service station.
In situations where the FuelMan card cannot be used, the cost of gasoline, oil or minor repairs will be reimbursed by the District so long as corresponding receipts are presented.

No employee may use a District FuelMan card for any personal purchase. Costs incurred through the unauthorized use of a District FuelMan card will be assessed against the employee making the purchase. Unauthorized purchases are also cause for disciplinary action that may include termination.

IX. Use of Personal Vehicles for District Business

Employees of Murray City School District may use a personal or other private vehicle for official District business if the employee has a current, valid license to operate that vehicle in this state. Mileage accrued in the use of a private vehicle shall be paid in accordance with the District's travel policy.

X. Use of Vans

In the event a District employee rents a van for transporting students, adults, or equipment, the following conditions shall apply:

A van that is factory designed to transport more than 10 passengers MAY NOT be occupied by anyone but the driver and MAY NOT be used to transport people – either students or adults. There are NO EXCEPTIONS to this policy.

A van that is factory designed to transport more than 10 passengers may have been modified to seat fewer passengers by removal of some seats. Under state and federal law, such a van retains its designed capacity. As such, it MAY NOT be used to transport people.

A van that is factory designed for nine (9) passengers plus a driver (10 total occupants) may be used but the number of passengers is nevertheless restricted to the number of seat belts provided. For example, a passenger van factory designed to seat nine persons but modified to seat a driver and four (4) additional passengers would have a total of five (5) seats and five (5) seat belts. Such a van could be used to transport only five (5) occupants including the driver. Additional passengers MAY NOT be transported in the cargo hold.

Cargo vans shall be used to transport cargo only. Passengers shall not be transported in the cargo hold of said vehicles.

For purposes of this policy, passenger vehicles popularly known as “mini-vans,” such as the Dodge Caravan, are not nine (9) passenger or fifteen (15) passenger vans as described above. Rather, this type of vehicle is considered to be in the same class of vehicle as a passenger sedan. As such, the number of passengers is determined by the number of seats and seat belts factory installed in the vehicle. Accordingly, the policy of this District is that when such vehicles are used in the conduct of District business, the number of passengers shall not exceed the number of seats and seat belts provided. Regularly assigned operators of District vehicles are responsible for delivering the vehicles they use (driver education cars, maintenance vehicles, and school buses) to and from the maintenance shop for routine maintenance.

GRANTS

I. General

The Business Administrator should examine and approve all grant applications. He/she will review the grant to ensure the teacher is not taxed on the grant and to protect the school and district from inappropriate grant agreements. Some grants, for example, require the school or district to match dollar for dollar the amount granted. Purchases made with grant money, are property of the district, and will be assigned to the grant location. Copies of the approved grant must be submitted to the District Accounting Office.

II. Fiscal Agent Agreement / Grants

Fiscal agent relationships must be approved by the Business Administrator.

Fiscal agent arrangements typically occur when other entities ask the District to handle all aspects of a grant that is not directly with the District. For example, the Utah State Board of Education (USBE) has some funds with which they either do not want to administer or cannot administer. So they "grant" the money to the District and have the District oversee its use. The real grantor is USBE. The real recipient is the same as if USBE had performed the grant. The District is simply a middle manager. Such arrangements are time consuming to the District and are not encouraged.

III. Grant Compliance

It is the responsibility of the grant budget director to ensure proper compliance with grant requirements. This includes, but is not limited to, State and Federal regulations and requirements as well as Federal Office of Management and Budget Circular A-87 "Cost Principles for State, Local, and Indian Tribal Governments" standards.

IV. State/Federal Grant Reimbursement

District programs with grants managed through the State of Utah or the Federal Government must have accounting review the grant reimbursement prior to submission. The appropriate indirect costs will be added to all grants.

DONATIONS, GIFTS & SPONSORSHIPS

I. Purpose

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

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

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

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

II. Scope

A. This policy applies to all Murray City School District administrators, licensed educators, classified employees, staff members, students, organizations, volunteers, and individuals who receive, authorize, accept, value, or record donations, gifts, or sponsorships for the district or individual schools.

B. It is expected that in all dealings, district and school employees will act ethically, consistent with the district's ethics training, the Utah Educators' Standards (R277-515), the Public Officers' and Employees' Ethics Act (Utah Code 67-16), and State procurement law (Utah Code 63G- 6a).

III. General Policy Statements

A. "Public funds" are defined as money, funds, and accounts, regardless of the source from which the funds are derived, that are owned, held, or administered by the state or any of its political subdivisions, including districts or other public bodies [Utah Code 51- 7-3(26)]. All monies received through donations, gifts, or sponsorships are considered public funds.

B. All funds, property, or goods donated become public funds and the property of the district, and should be used for the purpose for which they were donated and in accordance with State and district policies.

C. Murray City School District recognizes that fundraising efforts, donations, gifts, sponsorships, and public support vary among schools. The district is committed to appropriate distribution of un-restricted funds and the management of donations and gifts to ensure that the educational opportunities for all students are equal and fair.

D. The district is committed to principles of gender equity and compliance with Title IX guidance. The district commits to use all facilities, unrestricted donations and gifts, and other available funds in harmony with these principles. The district reserves the right to decline or restrict donations, gifts, and fundraising proceeds, including those that might result in gender inequity or a violation of Title IX. The benefits derived from donations and gifts should be equitable for all students, comply with Title IX, and be in harmony with Article X of the Utah Constitution.

E. Donors may donate directly to the Murray Education Foundation, if applicable, for tax purposes. The donation or gift shall follow the foundation's policies and procedures.

F. The district and individual schools will comply with all applicable state and federal laws; the State procurement code (Utah Code 63G-6a); State Board of Education rules, including construction and improvements; IRS Publication 526 "Charitable Contributions"; and other applicable IRS regulations.

G. The collection of funds or assets associated with donations, gifts, or sponsorships will comply with the district's cash receipting policies. The expenditure of any public funds associated with donations, gifts, or sponsorships will comply with the district cash disbursement policies.

H. Donations, whether in-kind, cash, or otherwise, shall be complete transfers of ownership, rights, privileges, and/or title in or to the donated goods or services and become exclusive property of the district upon delivery.

I. Murray City School District employees may not direct operating expenditures to outside funding sources to avoid district procurement rules (operating expenditures include equipment, uniforms, salaries or stipends, improvements or maintenance for facilities, etc.).

J. Murray City School District employees must comply with district procurement policies and procedures, including complying with obtaining competitive quotes; bid splitting; and not accepting gifts, gratuities, or kickbacks from vendors or other interested parties.

K. Donations and gifts should be accounted for at an individual contribution level.

L. Donations, gifts, and sponsorships shall be directed to the district, district program(s), school, or school program(s). Donations, gifts, and sponsorships shall not be directed at specific district employees, individual students, vendors, or brand name goods or services.

M. Donated funds shall not compensate public employees, directly or indirectly.

N. If donations or gifts are offered in exchange for advertising or other services, an objective valuation will be performed and a charitable receipt will be issued by the foundation or the business administrator.

O. Donations or gifts shall not be accepted that advertise or depict products that are prohibited by law for sale or use by minors, such as alcohol, tobacco, or other substances that are known to endanger the health and well-being of students.

P. Donations, gifts, and sponsorships given by vendors to specific programs (e.g., drama, sports teams) or district employees shall be evaluated for compliance with Utah Code 63G-6a-2304.5, "Gratuities, Kickbacks, Unlawful use of position or influence." As required by state law, donations will only be accepted where there is no expectation or promise, expressed or implied, of remuneration or any undue influence or special consideration. Murray City School District employees are not permitted to accept personal payment or gratuities in any form from a vendor or potential vendor as a precondition for purchase of any product or service.

Q. Donations and gifts over $250 will be provided with an acknowledgment of the contribution from the district for IRS purposes. The acknowledgment will be in the form of a receipt issued by the foundation or business administrator. These receipts will be generated from the information provided on the "Donations, Gifts, and Sponsorships" form.

IV. Procedures for Donations, Gifts and Sponsorships

A. Types of Donations, Gifts, and Sponsorships

1. Products
   The district or individual schools may accept donated products which carry the donor company's name, trademark, logo, or limited advertising on the product (e.g., cups, T-shirts, hats, instructional materials, furniture, office equipment, etc.). These items shall be valued at fair market value at the time of the contribution. If advertising or other services are offered in exchange for the donation or gift, this may alter the contribution amount.

2. Cash Donations
    a. Cash donations are welcomed and may be accepted from private individuals, companies, organizations, clubs, foundations, and other appropriate entities. All cash donations will be received in compliance with the district's cash receipting policies.
    b. Cash donations may be used to fund or enhance programs, facilities, equipment, supplies, services, etc.
    c. Cash donations may not be used to hire regular classroom teachers, thereby altering the staffing ratios. However, classroom assistants, coaching assistants, or specialists of any kind, including individuals who may hold educator licenses, may be hired using the funds received. Donations to fund such positions shall be made to a program, school, division, or department—not directly to individuals—and employment will be processed through the district's Human Resources Department and Accounting Department. The district or school administration reserves the right to decline or restrict these types of donations if they create inequitable environments in the school or inequities that violate Title IX or other laws, are not economically in the best interest of the district, interfere with educational goals, or for any other reason determined by the district or school.
    d. Cash donations shall not be used to augment an employee's remuneration beyond the remuneration associated with the salary schedule of the employee's position.

3. Donor and Business Partner Recognition
    a. Donor and business partner recognitions may be placed on equipment, furniture, and other donated gifts that are not considered capital or fixed assets. Non-permanent recognitions may be placed on district buildings or structures with written approval from the superintendent. The board may grant approval for the naming of buildings, structures, rooms, or other district facilities; see Section E.
    b. Principals may authorize banners, flyers, posters, signs, or other notices recognizing a donor or school business partner. Such materials shall feature the school-business partnership and not promote or endorse the business named.

4. Equipment, Supplies, or Goods
    a. The district or individual schools may accept donated equipment, supplies, or goods for use in the district or individual schools or school programs. These items shall be valued at the fair market value at the time of the contribution. If advertising or other services are offered in exchange for the donation or gift, this may alter the valuation amount.

B. Approval and Acceptance of Donations, Gifts, and Sponsorships

1. Donations, gifts, and sponsorships valued at more than $250 must be documented on the Murray City School District "Donation, Contribution, or Sponsorship" form. This form must be completed prior to the acceptance of money or goods, and must be retained in the district or school accounting records. A copy of the completed form will be sent to the foundation or Business Administrator, and a receipt for charitable contribution purposes will be issued to the donor.

2. Approval levels are as follows:
    a. Money, goods, supplies, or in-kind donations, gifts, or sponsorships valued at $250–$10,000 must be documented on the district "Donation, Contribution, or Sponsorship"

form and be approved by an individual school principal or applicable district department or division supervisor prior to acceptance.

b. Money, goods, supplies or in-kind donations, gifts, or sponsorships valued at $10,000–$50,000 must be documented on the district "Donation, Contribution, or Sponsorship" form and be approved by the business administrator and superintendent prior to acceptance.

c. Money, goods, supplies or in-kind donations, gifts, or sponsorships valued at more than $50,000 must be documented on the district "Donation, Contribution, or Sponsorship" form and be approved by the Murray City School District Board of Education prior to acceptance.

V. Capital Donations or Gifts

A. All donations or gifts for construction, maintenance, facilities renovation or improvement, and other capital equipment purchases must be approved in writing by the business administrator, the superintendent, and the board. Prior to the initiation of a large capital drive or specific fundraising drive, the following will be provided to the business administrator for evaluation and recommendation to the superintendent:

1. Prospective construction, maintenance or renovation plans and estimated costs
2. Proposed naming opportunities
3. Proposed donation or gift timeline
4. Loans or financing agreements
5. Maintenance or upkeep requirements and costs
6. Assurances of compliance with Title IX

B. The superintendent will make a recommendation to the board. The board reserves the right to tentatively approve plans, pending donations, gifts, equity, or other conditions.

C. All physical facilities are owned and operated by the district. No part of any school facility or capital equipment may be named for a donor without the express written consent of the board.

D. The board shall only grant naming opportunities that are consistent with the mission and educational objectives of the district. Decisions regarding naming opportunities are within the sole discretion of the board.

UTAH SALES TAX

I. Tax Exempt Purchases

Use of the name or address of Murray City School District and/or its sales tax exempt status for making personal purchases is expressly forbidden.

A. The procedures associated with governmental agencies making tax-exempt purchases are as follows:

1. All purchases must produce a school or District purchase order, check or credit card as evidence that the purchase is made by a government agency.

B. Additionally, the TC-721G form must be completed according to the instructions and given to the vendor. The box claiming the exemption for public elementary and secondary schools must be checked and the tax id number for the school/district must be entered in the space available. The tax id numbers for the District are as follows:

1. 12267708-005STC – Murray City School District - includes all elementary, middle, high school, and special schools

This form will need to be used for all tax exempt purchases and must be signed by the department director, principal, or any other individual who is currently authorized to sign purchase orders.

Note that Legislative Teacher Supply funds are intended for teachers to purchase needed supplies. As such, a teacher may choose whether they purchase the items themselves (taxable) and seek reimbursement from the school or purchase the items through the school (not taxable). If the teacher chooses to make taxable purchases, the Principal may reimburse the teacher for the sales tax and reduce the amount the teacher has available accordingly.

II. Sales Tax Collection

A. Tax Rate

The sales tax rate is based on the place of business in Utah where the merchandise or service is sold (point of sale.) The current statewide sales tax rate is combined with any additional local sales taxes imposed by cities and counties. Therefore, the sales tax rate may vary from one community to the next. The sales tax rate is 6.85% in Murray City.

B. Sales Tax License

All schools that are required to collect sales tax when engaging in taxable sales. Sales tax forms must be completed by elementary schools and submitted to Accounting by the fifteenth of the month following the end of a quarter. Secondary schools are required to file their own sales tax returns.

Applications for sales tax licenses are available through the Tax Commission. When completing an application, be sure to include the proper name of the school and the name of a contact person who will be responsible for filing returns.

Once a license has been issued, preprinted personalized returns will be mailed approximately four weeks before the return is due. If returns are not received, the school is responsible for obtaining blank return forms and filing by due date, even if no tax is due for the period.

C. Filing Requirements

Filing periods are determined by the Tax Commission. If the sales tax liability is less than $1,000 per year, tax returns must be filed annually. If the sales tax liability is up to $50,000 per year, returns must be filed quarterly. If the sales tax liability is more than $50,000 per year, returns must be filed monthly.

A tax return must be filed whether or not tax is due for a particular period. Tax records are subject to audit by the Tax Commission.

D. Penalties and Interest
The penalty for failure to file a tax due return by the due date is the greater of $20 or 10 percent of the unpaid tax. Additionally, a second penalty, the greater of $20 or 10 percent of the tax balance, will be charged if a tax balance remains unpaid 90 days after the due date. The penalty for failure to pay as reported on a timely filed return or within 30 days of a notice of deficiency is the greater of $20 or 10 percent of the tax due.

E. What's Taxable and What's Not?
The State Tax Commission Publication 35 "Sales Tax Information for Public and Private Elementary and Secondary Schools" answers this question by providing a lengthy list of taxable and non-taxable sales at schools. (The link is http://www.tax.utah.gov/forms/pubs/pub-35.)

PAYMENT TO EMPLOYEES VS INDEPENDENT CONTRACTORS (W-2 VS. 1099)

I. General

According to IRS guidelines, most workers are classified either as employees or independent contractors. A worker classified as an employee **must** be paid through the District payroll department. Schools should never pay an employee with a school check. Because payroll and labor laws are complex, schools and departments should not hire someone as an employee without first going through the District Human Resources (Personnel) Department. For the same reason, schools and departments should not make "deals" or "alternative arrangements" for work time with employees. Doing so may violate labor laws.

A worker classified as an independent contractor **must** complete a W-9 form. If payments to an independent contractor reach $600 (on the District level), the income must be reported to the IRS. Schools may pay independent contractors after receiving a signed W-9 form from the person/business being paid. **Make sure that if the check is paying an individual, the W-9 form has a social security number on it; if the check is paying a company, the W-9 form should have a federal tax id number on it.**

A. The following is a simple guideline in deciding whether someone should be paid as an employee or as an independent contractor:
   1. If someone at the school (i.e. The Principal) is supervising the person (determining what to do, how to do it, when to do it, where to do it, and provides the tools necessary to do it), then the person is probably an employee.
   2. If the person has a business doing these types of "jobs," and/or does this sort of work for entities other than Murray City School District, then the person is probably an independent contractor.

Remember that when you have any doubt about a certain situation, it is safer to pay the person through the district payroll office as a W-2 employee.

B. The following are examples of Employees (W-2 form; to be paid by the payroll department):
   1. Anyone paid by the hour, i.e., occupational therapists, physical therapists, etc.

2. A teacher coming to a school to teach a class (i.e., diving coach, stage crew, helping on yearbook, color guard instructor, guest choreographers, helpers at athletic events, band assistants, coaches, etc.)
3. Students doing any work at school.
4. All payments to regular employees for awards, extra work, etc.

C. The following are examples of Independent Contractors (1099 form):
1. Outside labor, commissions, and fees paid to non-employees.
2. Any labor, including installation of equipment.
3. Rental payments for equipment.
4. Contracted Services.
5. A service performed for the school where the fee is set and payment is made by the "job."
6. For any employee of the district to be paid as a contractor they must do one of the following:
   a. Snowplow services
   b. Sport officiating
   c. Something for which the employee has a business license to do, which they show to the principal or secretary, AND they sign the Independent Contractor Declaration form (included in the Appendix), AND the work contracted to do has no similarity to the work the district hired the individual to do.

D. When making payments to independent contractors please note the following:
1. Vendors (payees) must complete a W-9 form listing the Employer Identification Number (EIN) or the social security number of the individual before the check is issued. If accurate information is in Alio, a new W-9 does not need to be collected. For new vendors, please make sure that the W-9 form is completed in full. **Make sure that if the check is paying an individual, the W-9 form has a social security number on it; if the check is paying a company, the W-9 form will usually have a federal tax id number on it.**
2. The vendor must not be a student or employee of the District. The only exception is an employee that meets one of the three above listed criteria (snowplow service, sport officiating, business license). Students are always paid as employees.
3. At year end (December 31st), all schools must deliver new or updated W-9 worksheets for vendors created or modified during the calendar year to the District Office Accounting Department.
4. Prepare all W-9 worksheets so that:
   a. The school name is at the top of the form.
   b. Each school's forms are in alphabetical order.
   c. Enter the tax ID number
   d. Select Nonemployee Compensation Box 7.
   e. **Do not give a vendor a check unless a W-9 form was completed in full**.
5. The following is a list of the most common mistakes made when dealing with the payment of independent contractors:
   a. W-9 forms not fully completed.
   b. Employees paid as independent contractors.
   c. Students paid as independent contractors.
   d. W-9 forms not sent to District office at year end.
   e. Failure to mark payment as a 1099 payment.
   f. Failure to set vendor up as a 1099 vendor.

If you have any questions regarding the payment of independent contractors vs. employees, please call the District Accounting department.

FINANCIAL RECORD RETENTION SCHEDULE

Original financial records (i.e. bank statements, receipts, deposit books, checks, etc.) should never be brought home.

I. The following is a list of accounting records and the length of time they **must be maintained on file**. After the stated time, the records may be destroyed.

	Schools	District
1099's and W-9's	2 years	7 years
Balance sheet reports	10 years	10 years
Bank reconciliation	4 years	4 years
Bank statements	4 years	4 years
Camps and Clinics waiver/registration forms	4 years	-
Cancelled checks (clearing bank)	7 years	7 years
Check documentation (with support)	4 years	4 years
Check register (monthly listing of checks issued with date, payee, and amount)	7 years	7 years
Check summary	-	7 years
Deposit slips	3 years	3 years
Driver's Ed "Behind the Wheel" docs	5 years	5 years
Facility rental agreements	4 years	4 years
Fee waiver applications (shred/burn)	4 years	-
Fundraiser approval forms	4 years	4 years
Free & reduced application (shred/burn)	3 years	3 years
General journal ledger	-	10 years
Inventory of fixed assets	3 years	3 years
Journal entries (adjustments)	4 years	4 years
Payroll records	2 years	7-65 years
Petty cash records	3 years	3 years
Personnel calendars of attendance	4 years	4 years
Purchase orders (School POs, District POs)	7 years	7 years
Receipt books (if applicable)	4 years	4 years
Receipt registers (monthly listing of receipts issued with date, payer, and amount)	4 years	4 years
School lunch records	4 years	4 years

For more information, see Utah State Archives (www.archives.state.ut.us)

SCHOOL SPECIFIC ISSUES

I. Principal's Oversight of Finances

The school principal is ultimately responsible for all financial transactions of the school. Therefore, it is imperative that the principal be involved in the financial process. The principal should perform a periodic and thorough examination of the school's financial records. The principal should review the following:

A. Prior Approval of Disbursements

The principal should know about a purchase before it happens. Teachers and others should not assume the principal will reimburse them for items unless the principal gives prior written approval. This protects the teachers (against being told after the fact that they will not be reimbursed for something), the principal (against having to make a decision to either use school funds inappropriately or telling a teacher a purchase will not be reimbursed), and the school secretary (against being caught in the middle of reimbursing a purchase without the principal's knowledge). Most schools accomplish this by using purchase orders or purchase requests.

The administrator should approve district purchase orders and requisitions. The secretary should not know the administrator's user id and password. If the secretary knows the administrator's password and user id, then the administrator has no way of knowing if he/she knows about all the purchases the secretary is making.

B. Check and Check Support

The principal should review a check before signing it (or initialing it in the case of the high schools using a check protector system). Each check signer should review the support for the purchase that was made before signing a check. The support should agree with the amount of the check and should show detail of what was purchased. Part of the review is to ensure that personal items are not being paid for. Check support (original invoices, receipts, etc.) should be examined to verify that proper approval has been given for the purchase. Backup documentation in the form of an invoice, sales slip, or receipt should be retained in check number order. **Every check must have supporting documentation.**

C. Bank Statement, Cancelled Checks

The principal should open the monthly bank statement and review it for electronic charges, overdraft notices, the bank balance, unusually large checks clearing the bank, etc. This process should take less than a minute unless something is wrong.

The principal should review the cancelled checks along with their monthly checking account statements. The principal should be looking for checks not signed by him/her, checks made out for personal use (such as mortgage companies, credit card companies, utilities, phone bills, vacations, etc.). This process should take between one minute and twenty minutes depending on the number of checks written at the school.

D. Bank Reconciliation

The bank reconciliation must be done monthly. Review the reconciliation and the outstanding check list monthly and take note if the outstanding check list has a large number of checks or if any individual outstanding checks are for large amounts. Initial the reconciliation to document that you have performed a review. Note whether the bank balance shown on the reconciliation actually matches the bank balance shown on the bank statement. Note whether the "book" (ledger) balance shown on the reconciliation matches the "book" (ledger) balance shown on the schools financial records.

E. Account Balances

Review the account balances, including cash accounts, at the end of the month. Look for balances that appear unusually large or small or that are negative. The cash account should never be negative (as indicated by a "CR" balance).

F. Checkbook

1. Two Signatures on Checks

   All school checks must have two signatures. Because of the occasional absence of the principal, it is recommended that the signatures of three authorized personnel be on file at the bank. It is also recommended that the principal, assistant principal, and financial secretary be signatories. (In the case of elementary schools, a trusted faculty member should be a signatory due to the lack of an assistant principal.) **Checks written to the signatories may not have their own signature on the check**. **Checks written to a principal must be signed by the Business Administrator.**

2. The alternate signatory should only sign checks under the following circumstances:

   a. Genuine emergency.
   b. Extended absence of principal.
   c. Check made out to principal or secretary.

3. The availability of a third party to sign checks **eliminates the need to ever use a signature stamp** (except at the high school where a check protector system is used.)

4. Blank Checks

   Under no circumstances should checks be signed that are not **completed in their entirety**. If a purchase needs to be made at a store that does not accept purchase orders then make payment with the school credit card.

5. Bank Reconciliations

   It is imperative that all bank accounts be reconciled promptly upon receiving them. The reconciliation should be completed no later than two weeks following the statement date. If there are any problems with reconciling, please contact the District accounting department and request assistance.

   Any interest shown on the bank statement should be receipted into the student general fund.

6. Documentation to be retained with the bank reconciliation includes:
    a. Bank statement(s)
    b. Reconciliation worksheet (initialed and dated by Principal indicating review)
    c. Outstanding Check Report(s) (listing outstanding checks)
    d. Balance Sheet Report (listing individual school ledger accounts and balances)
    e. Check register (listing check number, date, vendor, amount)
    f. Receipt register (listing receipt number, date, payer, amount)
    g. Journal Entry Report (listing other adjustments made during the month)

II. School Financial Report

Every elementary and secondary school is required to submit a reconciliation report to Accounting on a monthly basis. This report must include all accounts of the school including savings accounts, money market accounts, certificates of deposit (CDs), etc.

If a school is up-to-date on their reconciliations, this report is merely photocopying selected items from the reconciliation process and turning them in for review. The report is typically due within one month of the latest month-end date requested and consists of:

A. A copy of the Reconciliation Worksheet detailing reconciling items for the month(s) requested (e.g. outstanding deposits).
B. A copy of the Balance Sheet Report for the month(s) requested.
C. A copy of all month-end bank statements for the month(s) requested (note: if your bank does not include savings or other accounts on the requested months bank statement, you will need to either print such a statement from the Internet or, if the balance has not changed, copy the latest bank statement showing that balance).
D. A copy of the Outstanding Check Report for the month.

III. School Lunch

It shall be the purpose of the school lunch program to provide well-balanced meals that are nourishing at moderate prices in pleasant surroundings. The program also provides a teaching situation in which the food that children need for proper growth and development is served in an appetizing manner. The program contributes to the social education of the child by providing an opportunity to practice good table manners.

A. School Lunches -- The Board considers the school lunch program to be a valuable and necessary school program. All employees are to support, encourage, and cooperate with the lunch program.

B. Price for Lunch -- The price for school lunches shall be set by the Board.
    1. Free Lunches -- Free or reduced price lunches may be provided for pupils who cannot pay for the lunch.
    2. At the beginning of the school year and when a new student registers for school, the parents shall receive information from the student's resident school that provides:
        a. General information about the school lunch program;
        b. Prices of meals;
        c. Qualifications and process for reduced-price or free meals; and
        d. Information parents will receive if their students' meal accounts are delinquent.

C. If the student's family receives benefits from the Special Nutrition Assistance Program (SNAP), the Family Employment Program (FEP) or the Food Distribution Program on Indian Reservations (FDPIR), the household qualifies for meals at no charge. Upon the district's receipt of the student or family's eligibility under one of these programs, the student or family is not required to complete/submit a free-reduced lunch application. The district's child nutrition program will inform the household by email/letter of the student's eligibility for free meals.

D. Payments and School Verification
   1. The School shall credit meal payments from parents to the student's account before the meal period. This assures all funds are accurately applied to meal accounts in advance of students receiving a school meal. Schools will apply payments to the purchase of the current day's meal first, and the payment of past-due accounts second. Payment using the automated payment service may result in a one day delay of the posting of the payment to the student's account.
   2. Once a student/family qualifies for free meals, no payments are due. Student/family is responsible for payment of any deficit balances incurred prior to qualification for free meals.
   3. If a family qualifies for reduced priced meals, the school will charge no more than $.40 for lunch or $.30 for breakfast.
   4. Parent payment options for student meals include:
      a. Parents may use the automated payment service, using a debit or credit card, for one or all of their students, allocating the funds to individual students' accounts.
      b. Parents may make payments to the school or district office by mail, hand delivery, or in person. Payments should clearly indicate the account to which the funds are to be credited (student's name and amount). Schools and the district office will accept checks, money orders and/or cash.
   5. The school is not required to provide a meal at no cost if a student does not qualify for a free meal.

E. Delinquent Balances and School Procedures
   1. School shall follow the procedures described in the Murray City School District – Food Service Administrative Guidelines, to notify parents of delinquent balances.
   2. Once a student has received a meal, regardless of a delinquent balance, the meal shall never be taken from the student.

F. Vending Machines - Refer to Murray City School District Policy, BU 712 Vending Machines.

G. Procedural Due Process for Meal Deficit Collection – Elementary

   At Point of Service students will be informed as they approach a negative balance and asked to bring money for their account.

   1. At a negative balance:
      a. An automated call will go out every Wednesday.
      b. Weekly Deficit notes will be placed in teachers boxes to be given to students to take home to parents .
      c. Students will be reminded every day to bring money for their account.

d. Payments can be made on line on districts web site (one day delay), sending money with student to school, or taking money to District Office.

2. Once account reaches a negative $6.00, school secretary will call student to office and kitchen lead will help student call parents to inform them of balance status and request payment or a lunch be brought to school if balance remains at a negative $6.00 a deficit meal will be provided consisting of the following:
   a. Breakfast – Fruit and white milk $.35.
   b. Lunch – Peanut butter and jelly sandwich and white milk $.75.
3. If and when student's account is approaching a negative $9.00, Principal will be informed to assist in contacting parents. At a negative $9.00 all meal service will be suspended until account becomes current.
4. Meals will never be taken from students.
5. Every year beginning May 1st a reminder notice addressing deficit accounts will be posted on line at districts web site, schools will also include in newsletter beginning mid- April, school principals and secretaries are sent a reminder notice, and a flyer is sent home with every student. As the school year comes to an end, all outstanding money must be collected.

H. Procedural Due Process for Meal Deficit Collection – Secondary

1. Deficit balances not permitted.
2. Deficit list will be printed daily.
3. Deficit notices will be mailed to students that have checked out.
4. At Point of Service students will be informed as they approach a negative balance and asked to bring money for their account.
5. At a negative balance:
   a. An automated call will go out every Wednesday.
   b. Payments can be made on line on districts web site(one day delay), sending money with student to school, or taking money to District Office.
   c. School secretary will call student to office and kitchen lead will inform them to call parents to bring lunch or payment.
   d. Student will be informed not to go through the lunch line.
6. During lunch service if a student still goes through lunch line after being informed not to and still has a negative balance:
   a. They will be asked to take their lunch to the kitchen lead.
   b. Kitchen lead will then check the student's lunch account payment history, and allow student to have lunch, they will also notify school administration, for assistance in contacting parents to bring account current.
   c. The kitchen lead will also call parent or guardian to inform them that their student has a negative balance and that their student was given a meal that day, will they please bring account current by making a payment on line or send money with student.
   d. Meal will not be taken from student.
   e. Parent will also be informed that their student will not be given a meal until account is current.

IV. School Lunch Returned Checks

Returned checks may be charged against the student's school lunch account (kept by the school's lunch clerk) by calling Nutrition Services and having the students account "adjusted."

V. Student Refunds at Year End

Because of the time and effort involved in clearing school lunch accounts and providing refunds to students at year-end, the following guideline is being instituted:

> **All students that are planning to return to the same school the following year should have their school lunch balances carried forward on the school lunch accounts.**

A parent could request to have a balance refunded.

VI. Unclaimed Property

All checks that have been issued by the school and are outstanding as of June 30 **and are at least one year old** are considered "unclaimed property." All unclaimed property reports are due to the District in early October so the District can meet the November 1st deadline to the State Treasurer's office. (Note that this means the report you are submitting in October 2018 is to report all checks issued in fiscal year 2016-17 that still have not cleared the bank. If a check was written in fiscal year 2017-18, wait until October 2019 to report it). The following procedures are to be followed with unclaimed property:

Throughout the year, contact the payee and notify them that the check has never been cashed. Indicate that the check should be cashed or that they should contact you within ten days.

A. If the payee calls and says that the check was never received or was lost, void the check and reissue another.

B. After the check is more than one year old, send a letter requesting that the payee cash the check, request a new check or donate the check to the school. A request to donate the money to the school must be received in writing.

C. If no response to the letter is received, remove the check from the outstanding check list by voiding it. Once all unclaimed property has been identified, send a check for the total of all unclaimed property to the District Accounting office by October 1 and expense it to the account(s) used when the unclaimed checks were written. This check is to be accompanied by a list that includes the payee, check number, check amount, and date. The District Accounting office will then prepare the report that is to be filed with State Unclaimed Property.

D. This process is to be followed every year. **It is recommended that each school pay close attention to outstanding checks during the year so that all payees receive their payments and little, if any, money has to be remitted to the State.**

E. For every reporting period, the unclaimed property at each location should be sent to the District Accounting department. If a location has no unclaimed property to report, write "NONE" on the

report and submit it to the District Accounting department. The information regarding each item should be reported using a form similar to the one in the back of this manual with the other forms.

The State Unclaimed Property Office has ruled that a school may not state in its registration packet that unclaimed refunds will be donated to the school if not collected by the end of the school year. Such a blanket statement does not clearly indicate intent of an individual to donate the money. As such, it does not comply with the Unclaimed Property Act.

Call the District Accounting department if you have any questions regarding unclaimed property.

VII. School Sponsored Activities

School sponsored activities include fundraising events, clubs, camps, clinics or other events that are authorized by a specific school that also satisfies at least one of the following conditions:

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

VIII. Non-Sponsored Activities

Non-sponsored activities include activities in which a District employee participates and may/may not receive direct compensation. Such activities include but are not limited to:

A. Tutoring
B. Lessons
C. Travel Opportunities
D. Independent Contractors
E. Non-team Camps and Clinics

With non-sponsored activities, the individual or company receiving the primary financial benefit must also have full financial responsibility and liability of the activity. It is inappropriate for the taxpayer to bear the financial burden of covering the expense while a private individual has the financial gain.

IX. Student Fees, Textbooks, and Supplies

A. General Provisions

1. No fees may be charged in kindergarten through sixth grades for materials, textbooks, supplies, or any class or activity, including assemblies and field trips.
2. Textbook fees may only be charged in grades seven through twelve.
3. Any class established or approved which requires payment of fees or purchase of materials, tickets to events, etc., in order for students to participate fully and to have the opportunity to acquire all skills and knowledge required for full credit and highest grade will be subject to fee waivers.
4. Students who choose optional projects may be required to pay for the additional cost of that project.

5. Student supplies will be provided by the district for elementary students. A student may, however, be required to replace supplies provided by the school which are lost, wasted, or damaged by the student through careless or irresponsible behavior.
6. The official uniform for each organization shall be selected by a committee which includes students, parents, sponsors and administrators.
7. If students desire to participate in a summer clinic, they would do so at their own expense. No one will be required to attend or be penalized for non-participation.

A. Definitions

1. Student Supplies
   Items which are used in the instructional process, i.e., papers, scissors, crayons.

2. Textbook
   Book, workbook, and materials similar in function which are required for participation in the course of instruction.

C Fees

The Board wishes to hold fees to a minimum. In some classes a fee or a charge for materials may be made. Textbook, student body, and class fees may be charged in the junior and senior high schools. The amount of all fees will be set by the Board annually and will be reviewed by the end of February.

Please see Board Policy PS 428-Fees, Textbooks and Supplies for a list of board approved fees.

X. Replacement of School Equipment

The district will pay half of the cost to replace a large piece of school equipment (i.e. copy machine, floor scrubber, etc.) with a replacement cost of greater than $5,000. This does not mean combining several pieces of smaller equipment. This process is for the replacement of existing equipment, not the purchase of a new/additional piece of equipment. In order for the district to participate, the purchase must be approved beforehand by the Director of Support Services and the Business Administrator. Each request will be evaluated subject to the availability of district funds.

XI. Miscellaneous

A. Stipends
   All stipends will be paid through payroll, not a school check, in November and May of each year. Stipends requests must be submitted to payroll by the 15th of those months in order to be paid by the end of the month.

B. Transportation Billing
   Transportation billings will be sent to schools by the 15th of the month following the month of activity.

C. School Land Trust Budgets
School land trust budgets are coded to supplies by Accounting. If a school would like the trust land budget spread to various accounts, please submit the updated budget to the accounting department and it will be updated in Alio.

BOOSTER CLUBS

I. The following guidelines are approved by the Murray District Board of Education and represent the District's policy regarding the organization and operation of Booster Clubs.

A. Any group organizing with intent to promote, raise funds, or provide support for athletic/activity programs within a school should register its intent with the school's principal. (Knowledge that the booster club exists.)

B. Interested groups having registered with the school's principal and wishing to be recognized by the school, must establish a group/club constitution, provide a mission statement, etc., together with providing all other information required by the school's principal. (Reason for booster club.)

C. Any booster club/group must agree that all financial transactions require school administration approval and the approval of the designated club representative. All club financial transactions must be monitored and tracked through an established school general ledger account.

D. Any supportive organization described in these guidelines, using the school name, mascot, logo, or associating itself with the school, must adhere to Murray School District policy with regard to:
1. Purchasing
2. Fund Raising
3. Site Improvement
4. Overnight Travel
5. Drugs and Alcohol
6. Personnel Evaluation
7. Other (as specified by the school's principal)

SCHOOL ATHLETICS/ACTIVITIES

I. Title IX

A. School activities must be in compliance with Title IX in allowing equal opportunities for male and female students. Title IX specifically requires the following:
1. Fundraising shall equitably benefit boys and girls;
2. Boys and girls shall have reasonably equal access to facilities, fields and equipment;
3. School sponsored activities shall be reasonably equal for boys and girls.

II. Monetary Transactions

A. No bank accounts separate from the school's main operating account are authorized to hold school athletics or activities money, including parent-led boosters. Only the principal is authorized to open bank accounts for activities done in the name of the school or the school's mascot.

B. All transactions wherein the school is involved should be accounted for by the school's main office.

C. The finances of school athletics and non-school athletics (such as summer, off-season, and non-school aged children programs) should never be combined.

D. Checks written to the school or the district should never be cashed or deposited into personal or non-school bank accounts.

E. Coaches should never use school funds to operate non-school athletic programs (such as summer, off-season, and non-school aged children programs).

F. District personnel who work (or volunteer) for the district and for non-district sporting organizations should not take money from one organization to fund the other.

G. Purchases should be made in accordance with the purchasing policies listed in this manual. Purchases are to be delivered to the school's address and not to an individual's address or private business address.

H. The school's name or mascot should not be used in conjunction with any non-school related program (such as summer, off-season, and non-school aged children programs).

I. Booster clubs, and other such organizations, must always follow district policy on purchases and handling of cash and all such booster activity should be accounted for by the school's main office.

J. Any fundraising done by the school should not be used to fund non-school events or athletics. District personnel and students should never say that a fundraiser is for the school when the intent of the funds received is to go to a non-school sponsored activity. Funds received from athletic fundraisers should not be given to parents to fund non-school related organizations (such as summer, off-season, and non-school aged children programs).

K. School athletic equipment (balls, uniforms, rackets, nets, bats, helmets, etc.) should not be used for non-school related events (such as summer, off-season, and non-school aged children programs).

L. All use of school facilities must be coordinated/rented through the Community Education Program (which includes proof of insurance and waiver of district liability and a contract for the hours needed, the rental fee to be paid, and the contact person). For more information on these procedures contact facilities scheduling.

M. All camps and clinics held at the school must be coordinated through the Community Education Program.

III. School Paid Timesheets

Occasionally, an employee might perform work outside their contracted responsibilities such as selling tickets at an athletic event, assisting with locker clean-out, or preparing make-up packets. In these instances, the employee should complete a time-sheet indicating date, location, description of work completed, time in, time out, total hours worked and hourly wage. Once completed, the timesheets must be reviewed for accuracy and signed by the school principal. A time report is then forwarded to payroll for processing. The school must send a check for the amount of pay requested.

CAMPS AND CLINICS

Murray School District will endorse school run camps and clinics that are conducted in accordance to these guidelines and any related District policies. Utah State Risk Management will insure the liability of camps and clinics only when conducted in compliance with these guidelines.

All camps and clinics must be self-sustaining, covering associated costs; otherwise, the event will be canceled.

A. Money Collection:
   1. All registration money must be collected and receipted by the school/location's main office.
   2. Coaches, assistants, or any personnel conducting, cannot collect and keep money at any time.

REGULATION AND RENTAL OF BUILDING & GROUNDS

I. General Rules & Regulations

A. The school building and grounds are primarily for the use of the school program and related activities.

B. The building and grounds are under the direction of the school's principal.

C. School buildings cannot be used unless a District representative is in attendance. Such a representative has authority to protect the building and equipment from improper use.

D. School buildings shall not be used for purposes considered competitive with private industry or commercial purposes, except when used by non-profit organizations for community projects.

E. School buildings shall not be used for purposes that interfere with school activities.

F. The use of intoxicants or illegal drugs is prohibited at any time on school property.

G. The use of tobacco on school property is prohibited at any time.

H. The grounds should not be used immediately after heavy rains or other times when the activity could damage the grounds. The school district supervisor of building and grounds will determine when damage could be sustained.

I. There is no driving of any non-maintenance vehicle on any grassy fields or baseball diamonds.

J. Any employee wishing to remain in the building after the custodian's regular hours must receive permission from the principal and be responsible for locking the building. In no case can this responsibility be delegated to a student.

K. Students shall not be permitted access to the building before faculty members are present except on cold and wet days as provided under Policy PS 419 (Early Arrival of Students).

L. All visitors to the school shall report to the office for permission to visit the school. Sales personnel or representatives shall receive prior permission from the superintendent or his designee to visit any schools (see Policy PS 415 – Advertising and Announcements).

M. No alteration, addition, or major repair shall be made to the building or equipment unless the superintendent has approved a requisition covering the same.

N. In as much as the custodian is responsible for the opening and locking of the buildings it is not necessary for each faculty member to have a key. The principal will issue keys to faculty members only with permission of the superintendent. In no case will students have access to equipment or building keys.

O. In case of emergencies, the Red Cross or other welfare agencies may use the building with permission of the superintendent.

P. Trucks, buses, or tractors cannot be used for non-school activities. The school bus, truck or tractor can be used for school purposes with permission of the superintendent or designee. At no time are students permitted to drive the school bus, tractor, or truck unless they are employed by the district for this purpose and have proper work permits and licenses.

Q. School telephones are for official school business. Students, teachers, and other employees should not be called to the phone during school hours except for school business and emergencies.

R. Accidents are undesirable, unplanned occurrences which often result in bodily harm, loss of school time, property damage, possibly expensive legal action, and even death. Thus, it is the policy of the Murray City School District to take every reasonable precaution for the safety of the students, employees, visitors, patrons, and all others having business with this school district. The Board of Education believes that safety is important to everyone concerned with our schools, not only as a protective measure during school hours, but also as an instructional means of developing an appropriate mode of behavior to minimize accidents at all times.

S. The Board of Education expresses great concern with the ice on walks and major play areas on the school grounds. Slippery conditions can and have caused serious injury to students. Consequently, the board requests all principals to regularly inspect walks and major play areas and

take precautions to eliminate and/or reduce hazardous conditions on the grounds. Also, the proper supervision of students should be provided during the school day.

II. Rental of Building and Grounds

All after-hour use of any district building must be scheduled through the District Facilities Scheduler using the District approved software. Schools are given first priority when a schedule is submitted to the

Facilities Scheduler by June 30 of each year. Rental requests made after July 1 will be scheduled on a time and space available basis.

Utah Code
53A-3-413: Use of public school buildings and grounds as civic centers.

1. As used in this section, "civic center" means a public school building or ground that is established and maintained as a limited public forum to district residents for supervised recreational activities and meetings.
2. Except as provided in Subsection (3), all public school buildings and grounds shall be civic centers.
3. Use of school property for civic center purposes may not interfere with a school function or purpose.

53A-3-414: Local school boards' responsibility for school buildings and grounds when used as civic centers.

1. As used in this section, "civic center" has the same meaning as provided in Section 53A-3-413.
2. A local school board:
   a. shall manage, direct, and control civic centers under this chapter;
   b. shall adopt policies for the use of civic centers;
   c. may charge a reasonable fee for the use of school facilities as a civic center so that the district incurs no expense for that use;
   d. may appoint a special functions officer under Section 53-13-105 to have charge of the grounds and protect school property when used for civic center purposes;
   e. shall allow the use of a civic center, for other than school purposes, unless it determines that the use interferes with a school function or purpose; and
   f. shall ensure that school administrators are trained about and properly implement the provisions of this section and Section 53A-3-413.
   g. Approval under this policy is a permit under the Civic Center statutes and grants the District full legal immunity under the Governmental Immunity Act of Utah pursuant to § 63G-7-301.
3. Prices should be set at a rate to cover all costs including administration, supervision/technician, custodian(s), supplies, and utilities.

Boy Scouts of America Equal Access Act (part of No Child Left Behind Act of 2001)
This law states that no public school, LEA or SEA that provides an opportunity for one or more outside youth or community groups to meet on school premises or in school facilities shall deny equal access or a fair opportunity to meet, or discriminate against, any group officially affiliated with

the Boy Scouts of America, or any other youth group listed in Title 36 of the United States Code as a patriotic society, that wishes to meet at the school.

A. Category 1: School or District Educational Use
School and school related organizations such as PTA, school clubs, athletic teams, and adult/community education classes and programs etc., shall not be charged rental fees for district sponsored activities.

B. Category 2: Municipalities or Other Tax Supported Agencies
Facilities may be rented for meetings, public open houses, meet the candidate nights, productions, etc. This includes registered political parties and officials.

C. Category 3: Charitable or Non-Profit/Commercial Organizations
This refers to any organization whose purpose is not to profit an individual or an organization. Those wishing to rent the facilities under this category must provide evidence of their non-profit status.

D. Category 4: Commercial Organizations, For Profit Events
This refers to any individual, business or organization whose purpose is to profit from its activities.

E. As a guide to scheduling - priorities are as follows:

1. Category 1
2. Category 2
3. Category 3
4. Category 4

III. Procedures and General Information

A. Principal's Responsibilities
1. The principal is responsible for the facilities assigned to him or her.
2. The principal has the right and obligation to deny requests which would disrupt regular school programs or threaten to damage the building or grounds.
3. The principal must give prior approval for all rentals of his or her building.
4. Principals should regularly inspect the building and grounds in order to eliminate unsafe and hazardous conditions throughout the year.

B. Supervision
1. There must be an employee of the school/district present during any building rental by an outside group. If the activity occurs during the custodian's regular time, additional personnel must be hired to supervise the activity. The supervisor must be accessible to the group using the facility.
2. Students should not be left unsupervised at any time.
3. The District Facilities Scheduler will use discretion in requiring adequate additional supervision by law enforcement and school personnel for the type of activity and the number of people involved.

4. District personnel who provide services or supervision during a rental must use the time clock system to clock in and out and be paid through the Murray District payroll department.
5. Outside use of the building grounds may not require the use of a supervisor or custodian.

C. Additional Personnel and Equipment
1. When additional personnel such as custodians, supervisors, technicians, security officers etc., are deemed necessary, the lessee will pay an additional fee for such services.
2. Compensation for additional personnel will be determined according to the School District rental fee schedule (see chart below).
3. When equipment is requested, a rental fee shall be charged (i.e. piano, laptop projector, sound, and lighting).
4. Equipment rental fees are listed on the Murray School District Rental Fee Schedule. Higher rates may be charged depending upon the duration of requested use.
5. The district reserves the right to deny any equipment requests which are deemed inadvisable.

D. Rental Procedures
1. Requests for use of building or grounds must be made in advance through the Murray Community Education office.
2. Principals, athletic directors, and coaches are not authorized to approve grounds use for any group other than school programs. They must schedule the group within the district approved scheduling software program.
3. All fees associated with the rental shall be paid in advance to the office of Murray Community Education. Each lessee must provide proof of $2,000,000 liability insurance at least five business days before the activity/event or the activity/event will be canceled.
4. The Murray Community Education Coordinator is responsible for the collection of rent according to the Murray School District Rental Schedule and the depositing of all such fees in an existing "rental fee" account.
5. The rental time shall be computed from the time the lessee requested the opening of the doors until the doors are locked at the close of the activity.
6. Any time over the estimated closing time shall be charged on a half-hour basis. No refunds will be given.
7. There is not a rate differentiation between practice, rehearsals and performances in the rental of facilities.
8. A responsible officer from the renting organization shall sign for the use of the building and grounds. Said signatory thereby accepts full responsibility and liability for and in behalf of the renting organization, its officers and members for all accidents, damage, injuries, etc., to persons, building, grounds and equipment associated or connected with the activity, event or function of the renting organization.
9. The assistant superintendent may adjust rental fees for individual activities in situations where special circumstances exist.
10. No outside use of grounds will be allowed during school hours.

E. Standards of Conduct
1. Grounds must be left in clean and good condition after use. Vandalism and/or the abuse of school property are prohibited. The lessee and/or renting organization or party will be held responsible for the cost of damage incurred.
2. The use of areas not covered by the rental agreement is also prohibited. The lessee and/or renting organization or party will be held responsible for cost of damages incurred in these

areas. In addition, the lessee will be charged the rental fee for areas that were used, but not listed in the contract.

3. When buildings are occupied all fire and safety ordinances must be observed.4. All trash must be picked up at the conclusion of use. This includes trash on outside grassy areas and ball fields.
5. No person shall be permitted in the building after the supervisor or technician leaves at the conclusion of the activity. In no case can the locking of the building be delegated to non-school personnel.
6. The applicant agrees to provide traffic control, protection again pilfering, etc. as needed. The Board shall not be responsible for policing the grounds or regulating traffic.
7. No outside properties or equipment shall be brought into the building without prior approval of the principal or supervisor. When permission is granted, such property or equipment shall be removed immediately following its use and the Board, or its agents, shall not be responsible for damage or loss incurred to such property or equipment.
8. The use of a district owned school bus or truck can be used for city sponsored programs or other public education program upon permission of the superintendent or designee. At no time are students permitted to drive a district school bus or truck unless they are employed by the district for this purpose and have proper work permits and licenses. These vehicles shall not be used for non-school activities except as noted in this section.
9. No signs, posters, properties, etc., can be attached to the building by any materials, such as pins, tacks, tape, etc., except upon approval in advance by the principal or supervisor. Independent supports must be provided.
10. Activities for minors shall be concluded by 10:00 p.m. on weekdays and 11:00 p.m. on weekends except when a later hour is approved by the Board. The conduct of those attending such activities shall be of such standard as benefits a proper use of an educational unit. Foul language, rowdiness, etc., shall not be permitted.
11. Buildings are not to be used for any purpose on Sunday except by the express permission of the Board.
12. The use of the marquee at any school for a third party sponsored event is not allowed.

IV. Murray Nature Center

A. Restrictions on the Use of the Murray Nature Center
   1. The Murray Nature Center may not be rented or used for private functions such as weddings, parties, etc.
   2. All other provisions of this policy apply to the Murray Nature Center.

V. High School Football Field and Track

A. Public Use - Walkers and Joggers
   1. Monday - Friday: 6:00 AM - 8:00 AM, 6:00 PM – Dark
   2. Saturday: 6:00 AM – Dark
   3. Sunday: Closed
B. The track is not available for rental.

APPENDIX

Record of Credit Card Transaction ..... A
Non-School Sponsored Parent Notification ..... B
Chart "Is it School Sponsored?" C
Mileage Check Request ..... D
Received of Petty Cash Form ..... F
Petty Cash Reimbursement Form ..... G
Travel Request Form ..... H
Unclaimed Property Report Form I
School Purchase Order ..... J
Donation, Contribution or Sponsorship Form ..... K
Sales Tax Exempt Form (TC-721G) L
What is Taxable? (Sales Tax)…… ..... M
Independent Contractor Declaration Form ..... N

Note: All of the forms and charts above are available on the Business Services Website under Resources:

http://www.murrayschools.org/business-services/