

AMERICAN LEADERSHIP ACADEMY

Fiscal Policy Manual

Approved June 25, 2020



All ALA employees are expected to be aware of and shall comply with the fiscal policies herein.

ALA employees are also expected to be aware of and comply with the Utah Public Officers' and Employees' Ethics Act and the Utah Educator Standards as applicable.

If you are aware of or suspect 1) waste or misuse of public funds or property, 2) violation of a law, rule, or regulation or 3) gross mismanagement, please report it.

"Any school employee who becomes aware of or suspects willful violation of any school fiscal policy shall report such to the Executive Director immediately."

Employees who report such matters are protected by Section 3 of the Utah Protection of Public Employees Act (see Utah Code 67-21).

TABLE OF CONTENTS

Section 1. Fiduciary Responsibilities, and Duties.....	3
Section 2. Budget Preparation and Administration.....	5
Section 3. Cash Receipts.....	7
Section 4. Student Fundraising	8
Section 5. Donations and Other Resource Development	11
Section 6. Banking and Other Institutional Accounts.....	15
Section 7. Procurement.....	16
Section 8. Cash Disbursements.....	21
Section 9. Charging and Administering Student Fees.....	26
Section 10. Use and Rental of School Facilities.....	40
Section 11. Applying for and Administering Federal Awards (Grants).....	41
Section 12. Document Retention.....	41
Section 13: Inventory Management and Maintenance.....	42
References.....	43

SECTION 1: FUDICIARY RESPONSIBILITIES AND DUTIES

PURPOSE

This section establishes policy governing the fiduciary responsibilities and duties involving public funds and applies to all school administrators, licensed educators, staff, students, organizations, and individuals who handle public funds.

RESPONSIBILITIES AND AUTHORITY

1. The Board of Trustees directs and controls all school assets in the school (Utah Code 53A-2-108(2)). They are also authorized and directed to (1) adopt bylaws and rules for its own procedures; (2) enforce rules necessary for the control and management of the school; and (3) do all other things necessary for the maintenance, prosperity, and success of the school and the promotion of education (Utah Code 53A-3-14, 15, and 20).
2. The Executive Director is the budget officer of the school.
3. Subject to the direction of the Executive Director, the Business Administrator shall among other things (1) be custodian of all school funds; (2) be responsible and accountable for all money received and disbursed; (3) keep accurate records of all revenues and their sources; (4) use uniform procedures which shall be in accordance with generally accepted accounting principles or auditing standards; (5) ensure that adequate internal controls are in place to safeguard the school's funds (Utah Code 53A-3-303); and (6) be authorized to assign portions of fund balance intended to be used for specific purposes.
4. According to R277-114-3 for each program, the Executive Director shall design and implement a consistent monitoring plan or process that includes standards for both program outcomes and program financial compliance. The Executive Director shall notify all recipients of the initiation of or changes any monitoring plan or process. The Executive Director shall monitor compliance with program outcomes and requirements, reporting requirements, and financial requirements.
5. In all activities, school employees shall comply with the Utah Public Officers' and Employees' Ethics Act (Utah Code 67-16) and other school policies. Educators shall also comply with Utah Educator Standards (Utah Admin. Code R277-515). In particular, employees shall refrain from using his/her position of influence to profit commercially or benefit personally from parties interested in conducting business with the school. Employees should not sell products or services offered by a family owned business unless the transaction is arms-length and the employee receives express permission from the fiscal administrator after disclosing the potential conflict of interest. This provision is not intended to prevent employees from communicating opportunities for extracurricular involvement or other enrichment activities.

SEGREGATION OF DUTIES

To ensure that no single individual is placed in a circumstance where she/he can cause or conceal accounting irregularities (or be vulnerable to others doing so), the business administrator, whenever possible, shall separate the following three key duty types at his/her sites among available staff so that no one employee performs more than two of the following key duty types:

1. Custody – having access to or control over any physical asset such as cash, checks, equipment, supplies, or materials;
2. Authorization – the process of reviewing and approving transactions or operations; and

-
-
3. Record keeping – the process of creating and maintaining records of revenues, expenditures, inventories, and personnel transactions to include reconciliations.

GENERAL POLICIES

1. During the spring of each year, the Business Administrator shall establish a balanced budget for each non-categorical program at their location for the coming year. The Business Administrator may enlist the assistance of specific employees with responsibility for a team, club, class, or program to prepare a proposed budget for the same in the format determined by the Business Administrator. The Business Administrator shall review each proposed budget and make any necessary adjustments before approving. The Business Administrator should use each program's approved budget to make informed decisions whether to authorize activities that generate funds and approve expenditures of funds.
2. The Business Administrator shall take every reasonable precaution to safeguard the school's financial assets and resources from theft, robbery, vandalism, and unauthorized use. This specifically includes the following:
 - a. The Business Administrator shall not authorize the use of public funds for personal use expenditures.
 - b. The Business Administrator shall not sign or allow to be signed, blank or incomplete financial related documents.
 - c. When a signature or initials are required to indicate authorization of school financial matters, prior to doing so the Business Administrator shall give timely and adequate review of supporting documents to establish the following:
 - i. Allowability – Generally, all expenditures must comply with the school's policies and procedures. However, specific grants may impose stricter requirements that must be followed. It is expected that grant-funded purchasers are aware of applicable restrictions and ensure full compliance with a grant's requirements.
 - ii. Correct and adequate budget.
 - iii. Original and sufficient documentation to establish the:
 1. Amount of the expenditure.
 2. Date and place of the expenditure.
 3. List of what was purchased.
 - e. The Business Administrator shall avoid advance payments or prepayments whenever possible. It is prudent business practice not to pay for goods or services until they have been received in good order or rendered satisfactorily.
4. Any school employee who becomes aware of or suspects willful violation of any school fiscal policy shall report such to the Business Administrator immediately.
5. The Records Officer at each site shall ensure that records are maintained and destroyed in accordance with the Utah School District General Retention Schedule (Utah Code 63G-2-604).
6. No school employee shall misuse public funds. (See Utah Code 76-8-402.)

IMPROPER USE OF SCHOOL PROPERTY OR EMPLOYMENT

1. Employee Theft
 - a. The School does not tolerate any type of theft including that of school property that is perceived by employee(s) as having no remaining value to the school. The school expects its

- employees to conduct themselves in an ethical manner regarding any and all school property.
- b. Any school employee who becomes aware of or suspects willful theft or misuse of school property is obligated to report the matter to an appropriate administrative supervisor.
 - c. Neither the school nor any of its administration may take adverse action against an employee because the employee, or a person authorized to act on behalf of the employee, communicates in good faith the waste or misuse of public funds or property. (Utah Code 67-21-3).
2. Use of Employment for Personal Purchases
 - a. The Utah Public Officers' and Employees' Ethics Act prohibits school employees from using their positions to acquire private economic or other interests that are substantially different from those available to the general public.
 - b. Employees shall not open accounts or memberships with merchants using the name or tax id number of the school for personal use.
 - c. Employees shall keep school and personal business separate.
 - d. Personal business shall not be transacted on school time.
 3. Employees are not authorized to take school vehicles home at the end of a regular day unless authorized by the Executive Director.

AUDITS

The school has a fiduciary responsibility to the public to spend funds for the purpose for which they were collected. To make sure funds are spent according to State and Federal law the school will be audited by external auditors on an annual basis. An audit will consist of examining a sample of transactions and activities for compliance and accuracy. An audit will also consist of discussions with key personnel concerning knowledge of policies and proper procedures. In addition to auditing the financial records of the school, the external audit firm will also audit membership records.

AUDIT COMMITTEE

The audit committee is comprised of two board of trustee members and other members of the committee such as the Executive Director and Business Administrator.

The audit committee's main function is to focus on various aspects of financial reporting and compliance with financial requirements. This includes reviewing financial statements, ensuring that administration properly develops and adheres to a sound system of internal controls consistent with the requirements of Utah Code R277-113, and handling financial complaints that come to the board or the office and determining what needs to be done.

SECTION 2: BUDGET PREPARATION AND ADMINISTRATION

PURPOSE

The purpose of the budget principles and policies of American Leadership Academy is to identify the guidelines that we intend to honor throughout our budgeting process as well as provide specific oversight regarding the preparation and administration of the budget as outlined in Utah State Code.

BUDGET PROCESS GUIDING PRINCIPLES

1. Goals for student achievement should be a priority for the budget process.
2. The budget process seeks to allocate available resources in a way that will create the most benefit for the students, including academic instruction as well as safety and security.
3. The budget process will encourage review of past spending decisions, including identifying and discontinuing programs that are not achieving their objectives or are not as cost effective as available alternatives.
4. The budget will work to ensure that every student is given an equal chance to succeed through equity in funding among the general student population as well as providing extra support for struggling students.
5. The school will maintain a long-term perspective in the budgeting process to ensure consistent application of proven strategies to better achieve student performance goals.
6. The school will be transparent in the budgeting process.

OPERATING BUDGET GUIDELINES

1. The school will avoid budgetary procedures that cover current expenditures at the expense of meeting future years' expenditures.
2. The school will maintain a budgetary control system to assist in following the budget plan.
3. The school will prepare monthly reports comparing actual revenues and expenditures to budgeted amounts and emailing the report to the Board of Trustees.
4. Where possible, the school will integrate performance measurement and productivity indicators with the budget.

CAPITAL IMPROVEMENT GUIDELINES

1. The school will budget for major capital projects in accordance with the priorities of the Board of Trustees.
2. The school will maintain all assets at a level adequate to protect the school's capital investment and to minimize future maintenance and replacement costs.
3. The school will identify the estimated costs and potential funding sources for each capital project proposal before it is submitted to the board for approval.
4. The school will restrict any new or replacement construction to be consistent with state guidelines.

DEBT MANAGEMENT GUIDELINES

1. The school will confine long-term borrowing to capital projects and purchases of equipment, as required by law.
2. The school will meet all debt service obligations when due.
3. The school will maintain communication with their bond rating agency about its financial condition. The school will follow a policy of full disclosure in every financial report and official statement.

BUSINESS ADMINISTRATOR GUIDELINES

1. Presenting a balanced budget and maintaining the budget as directed by the Board.

2. Maintaining a five percent (5%) General Fund reserve as allowed by Utah Code.
3. Striving for an unqualified Audit Report with minimal management letter issues.
4. Maintaining a Fiscal Policy Manual outlining school financial operations, procedures, and requirements.
5. Executing purchases and contracts on behalf of the school and the Board of Trustees.
6. Ensuring school compliance with the Utah Money Management Act.

SECTION 3: CASH RECEIPTS

PURPOSE

This section establishes policy governing the handling of all monetary transactions involving cash receipts and applies to all departments as well as all administrators, educators, staff, students, organizations, and individuals that handle cash receipts or accept payment in any form on behalf of the school.

GENERAL POLICIES

1. All money collected from students during school hours will be done through the Junior High fee secretaries.
2. All checks payable to the school shall be stamped "For Deposit Only American Leadership Academy". Checks that are postdated shall not be accepted.
3. Cash receipts in the form of student fees shall correspond with the approved fee schedule, as required by Utah Code 53A-12-102 and USBE Rule 277-407-5.
4. Cash receipts shall be accompanied by adequate supporting documentation as established by the Business Administrator. Supporting documents shall be reconciled with school cash received. Any discrepancy shall be clearly identified and brought to the attention of the Business Administrator.
5. Incoming cash will be counted by two individuals.
6. If funds are received outside of school hours, the fiscal administrator or her/his designee shall lock cash receipts in a secure location until the next business day when the cash receipts and associated supporting documentation can be remitted to the finance office.
7. Cash receipts may not be used to make purchases, pay reimbursements, or establish refund or change funds.
8. All cash receipts shall be kept in a secure controlled location at the school until they are deposited in a school approved bank account. Under no circumstances are funds to be kept in an unsecure location.
9. Pursuant to Utah Code 51-4-2(2)(a), all public funds shall be deposited within three business days after receipt.
10. All cash receipts must be recorded in the school's accounting records using an account code that accurately reflects the type of cash receipt being received.
11. Access to the school's accounting system shall be secured and safeguarded by restricted passwords.

SECTION 4: STUDENT FUNDRAISING

PURPOSE

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

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

SCOPE

This policy applies to all ALA 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, ALA and school employees will act ethically and consistent with the Utah Educators Standards, the Public Officers' and Employees' Ethics Act, and State procurement law.

GENERAL POLICY STATEMENTS

1. "Public funds" are money, funds, and accounts, regardless of the source from which the funds are derived, that are owned, held, or administered by the state or any of its political subdivisions, including ALA (Utah Code 51-7-3[26]).
2. Fundraising is permitted within ALA to allow the schools to raise additional funds to supplement school-sponsored academic and co-curricular programs.
3. "School-sponsored" means activities, fundraising events, clubs, camps, clinics, programs, sports, etc., or events, or activities that are authorized by the school and support ALA or authorized curricular school clubs, activities, sports, classes or programs that also satisfy one or more of the following criteria. The activity:
 - a. Is managed or supervised by ALA or a school employee.
 - b. Uses the school's facilities, equipment, or other school resources.
 - c. Is supported or subsidized, more than inconsequently, by public funds, including the public school's activity funds or minimum school program dollars.
 - d. Does not include non-curricular clubs specifically authorized and meeting all criteria of Utah Code 53A-11-1205 through 1208.
4. "Group fundraiser" or "group fundraising" means a fundraising activity where the money raised is used for the benefit of the group, team, or organization.
5. "Individual fundraiser" or "individual fundraising" means a fundraising activity where money is raised by each individual student to pay the individual student's fees.
6. 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.
7. ALA, consistent with policy, has the responsibility to waive fees, if appropriate. Individual teachers, coaches, advisors, etc. do not have the authority to waive board-approved fees.

8. ALA 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 fundraisers.
9. All monies raised through fundraisers for school-sponsored activities are considered public funds. ALA is ultimately responsible for the expenditure and allocation of all monies collected and expended through student, school organized fundraising.
10. The collection of money associated with fundraisers for school-sponsored activities will comply with the school's cash receipting policies.
11. The expenditure of any public funds associated with fundraisers for school-sponsored activities will comply with the school's cash disbursement policies.
12. Properly approved school-sponsored activities may:
 - a. Use the school's name, facilities, and equipment.
 - b. Utilize ALA employees and other resources to supervise, promote, and otherwise staff the activity or fundraiser.
13. School-sponsored activities must comply with all fee approval and fee waiver provisions established in Utah Code and Utah State Board of Education rules.
14. Authorization and supervision of fundraising for school-sponsored activities:
 - a. Fundraising at the school shall be approved in writing, prior to the activity, by the business administrator and ensure that the activity is appropriately classified as a school sponsored activity.
 - b. Donations from individuals or organizations will follow ALA's gift and donation policy.
 - c. The sale of banners, advertising, signs, or other promotional material that will be displayed on school property must be approved before the items are initiated or printed, and must meet community standards. Partisan or political advertising and advertising for products that are prohibited by law for sale or use by minors, such as alcohol, tobacco, or other substances that are known to endanger the health and well-being of students, are prohibited.
 - d. All fundraising projects for construction, maintenance, facilities renovation or improvement and other capital equipment purchases must be approved in writing by the business administrator, the Executive Director, and the ALA board. (See capital fundraising section below.)

GENERAL FUNDRAISING STANDARDS

1. ALA reserves the right to prohibit, restrict or limit any fundraising activities.
2. Faculty and student participation in fundraisers is typically voluntary. However, employees may be directed to supervise specific activities as an employment assignment. Students, including fee-waiver-eligible students, may be required to participate fully in school, team, or group-wide fundraisers in order to benefit from fundraisers.
3. Participation in fundraising shall not affect a student's grade. Students shall not be required to participate in fundraising activities as a condition of belonging to a team, club or group, nor shall a student's fundraising effort affect his/her participation time or standing on any team, club or group, except as to fee waiver requirements.
4. Parents will be notified of any required group fundraiser. The notification will include a description of the required group fundraiser and the estimated participation time required of the student or parent.
5. Competitive enticements for participation in fundraisers are discouraged. If prizes or rewards are offered by a selected fundraising vendor, they should only be awarded to groups, classes or

students, and must be disclosed and approved prior to the fundraiser. Rewards, prizes, commissions, or other direct or indirect compensation shall not be received by any teacher, activity, club or group director, or any other school employee or volunteer.

6. The school 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.
7. Suitable procedures must be used by the school, administrators and supervising faculty to safeguard students and funds collected. Procedures must be clearly communicated to parents.
8. Approval may be denied for fundraising activities that would expose the school to risk of financial loss or liability if the activity is not successful.
9. Fundraising activities shall be age appropriate, and shall maintain the highest standards of ethical responsibility and integrity.
10. 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.
11. 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.
12. 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.

NON SCHOOL SPONSORED FUNDRAISERS

1. 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 ALA employees are deemed to be non-school-sponsored. Non-school-sponsored activities may:
 - a. NOT use the school's name without express ALA permission.
 - b. NOT use the school's facilities, equipment, and other assets or staff unless a facilities use agreement is initiated and approved. These agreements should follow ALA policy for other facilities use agreements.
 - c. NOT utilize ALA employees (in their official capacity) and other resources to supervise, promote, and otherwise staff the activity or fundraiser.
 - d. NOT be insured under ALA's risk management or insurance policy. Non-school sponsored activities must provide their own insurance through a third-party insurer.
 - e. Not co-mingle public funds and private fundraising proceeds or expenditures.
 - f. Not use school records to contact parents or students.
2. Parental notification by an ALA employee is required if ALA employees are involved in the planning, administration, advertising, or serving as staff for a non-school-sponsored activity and if ALA students are involved.
3. Funds, donations, or gifts generated through non-school-sponsored activities or events may be donated to the school to support specific programs, teams, groups, clubs, etc. All donations or gifts shall follow the guidance established in ALA's donations and gifts policy.
4. Non-school-sponsored activities may work in conjunction with the school to raise funds. ALA may allow these groups to use ALA facilities at little or no charge in exchange for contributions or percentages of proceeds. 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 ALA's fiduciary responsibility for the management and

- use of public funds and assets. The terms of these contracts will be approved by the Executive Director, the facilities use agreement approver, and the business administrator.
5. Non-curricular clubs specifically authorized under Utah Code 53A-11-1205 through 1208 are not considered school-sponsored.

CAPTIAL FUNDRAISING/LARGE FUNDRAISING PROJECTS

1. 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 Executive Director, 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 Executive Director:
 - a. Prospective construction, maintenance or renovation plans and estimated costs
 - b. Proposed naming opportunities
 - c. Proposed fundraising timeline
 - d. Loans or financing agreements
 - e. Maintenance or upkeep requirements and costs
 - f. Assurances of compliance with Title IX (e.g., available for use by both male and female students and/or for several purposes or activities)
2. The Executive Director will make a recommendation to the ALA board. The board reserves the right to tentatively approve plans, pending fundraising, donations, equity, or other conditions.

SECTION 4: DONATIONS AND OTHER RESOURCE DEVELOPMENT

PURPOSE

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

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

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

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

American Leadership Academy reserves the right to decline, restrict, or redirect donations, gifts, and sponsorships.

SCOPE

This policy applies to all administrators, licensed educators, staff members, students, organizations, volunteers, and individuals who receive, authorize, accept, value, or record donations, gifts, or sponsorships for the school.

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

GENERAL POLICY STATEMENTS

1. "Public funds" are defined as money, funds, and accounts, regardless of the source from which the funds are derived, that are owned, held, or administered by the state or any of its political subdivisions, including American Leadership Academy or other public bodies [Utah Code 51-7-3(26)]. All monies received through donations, gifts, or sponsorships are considered public funds.
2. All funds, property, or goods donated become public funds and the property of the school, and should be used for the purpose for which they were donated and in accordance with State and school policies.
3. The school is committed to appropriate distribution of unrestricted funds and the management of donations and gifts to ensure that the educational opportunities for all students are equal and fair.
4. The school will comply with all applicable state and federal laws; the State procurement code (Utah Code 63G-6a); State Board of Education rules, including construction and improvements; IRS Publication 526 "Charitable Contributions"; and other applicable IRS regulations.
5. The collection of funds or assets associated with donations, gifts, or sponsorships will comply with the school's cash receipting policies. The expenditure of any public funds associated with donations, gifts, or sponsorships will comply with the school's cash disbursement policies.
6. 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 American Leadership Academy upon delivery.
7. School employees may not direct operating expenditures to outside funding sources to avoid the school's procurement rules (operating expenditures include equipment, uniforms, salaries or stipends, improvements or maintenance for facilities, etc.).
8. School employees must comply with the school procurement policies and procedures, including complying with obtaining competitive quotes; bid splitting; and not accepting gifts, gratuities, or kickbacks from vendors or other interested parties.
9. Donations and gifts should be accounted for at an individual contribution level.
10. Donations, gifts, and sponsorships shall be directed to the school's program(s). Donations, gifts, and sponsorships shall not be directed at specific school employees, individual students, vendors, or brand name goods or services.
11. Donated funds shall not compensate public employees, directly or indirectly.

12. 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.
13. Donations, gifts, and sponsorships given by vendors to specific programs (e.g., drama, sports teams) or school employees shall be evaluated for compliance with Utah Code 63G-6a-2304.5, "Gratuities, Kickbacks, Unlawful use of position or influence." As required by state law, donations will only be accepted where there is no expectation or promise, expressed or implied, of remuneration or any undue influence or special consideration. School employees are not permitted to accept personal payment or gratuities in any form from a vendor or potential vendor as a precondition for purchase of any product or service.
14. Donations and gifts over \$500.00 will be provided with an acknowledgment of the contribution from the school 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.

PROCEDURES FOR DONATIONS, GIFTS, AND SPONSORSHIPS

1. Types of Donations, Gifts, and Sponsorships
 - a. Products

The school 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.
 - b. Cash Donations
 - (1) Cash donations are welcomed and may be accepted from private individuals, companies, organizations, clubs, foundations, and other appropriate entities.
 - (2) Cash donations may be used to fund or enhance programs, facilities, equipment, supplies, services, etc.
 - (3) 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 school's Human Resources Department and Payroll Department. The school or school administration reserves the right to decline or restrict these types of donations if they create inequitable environments in the school or, interfere with educational goals, or for any other reason determined by the school.
 - c. Equipment, Supplies, or Goods

The school may accept donated equipment, supplies or goods for use in the school. 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.
2. Approval and Acceptance of Donations, Gifts, and Sponsorships
 - a. Donations, gifts, and sponsorships valued at more than \$500 must be documented on the LEA "Donation, Contribution, or Sponsorship" form. This form must be completed and retained in the LEA 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.
- b. Approval levels are as follows:
- (1) Money, goods, supplies, or in-kind donations, gifts, or sponsorships valued at \$500 - \$10,000 must be documented on the school's "Donation, Contribution, or Sponsorship" form and be approved by an administrator prior to acceptance.
 - (2) Money, goods, supplies or in-kind donations, gifts, or sponsorships valued at \$10,000 - \$50,000 must be documented on the school's "Donation, Contribution, or Sponsorship" form and be approved by the business administrator and director, prior to acceptance.
 - (3) Money, goods, supplies or in-kind donations, gifts, or sponsorships valued at more than \$50,000 must be documented on the school's "Donation, Contribution, or Sponsorship" form and be approved by the school's board, prior to acceptance.

CAPITAL DONATIONS OR GIFTS/LARGE DONATIONS OR GIFT PROJECTS

1. All donations or gifts for construction, maintenance, facilities renovation or improvement and other capital equipment purchases must be approved by the business administrator, the director, 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 director:
 - a. Prospective construction, maintenance or renovation plans and estimated costs
 - b. Proposed naming opportunities
 - c. Proposed donation or gift timeline
 - d. Loans or financing agreements
 - e. Maintenance or upkeep requirements and costs
2. The director will make a recommendation to the board. The board reserves the right to tentatively approve plans, pending donations, gifts, equity, or other conditions.
3. All physical facilities are owned and operated by the school. No part of any school facility or capital equipment may be named for a donor without the express written consent of the board.
4. The school shall only grant naming opportunities that are consistent with the mission and educational objectives of American Leadership Academy. Decisions regarding naming opportunities are within the sole discretion of the board.

ADVERTISING

1. The School may receive revenue through the sale of advertising.
2. The acceptance of advertising by the school is not to be construed as an endorsement for an organization or product.
3. The school may accept donated products that carry the donor company's name, trademark, logo, or limited advertising on the product provided there are no obligations or added costs for students, patrons, or school employees.
4. Advertising in athletic or fine arts programs, and posters for special activities is permitted provided such advertisements meet school standards.
5. Advertising for products or services 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.

SCHOOL STORES AND CONCESSIONS

1. The Business Administrator may authorize the generation of revenue through the operation of a school store operated by students and overseen by an advisor.
2. An inventory shall be maintained in any school store operation.
3. Cash receipts from a school store shall be turned into the finance office on a daily basis and reconciled with the finance secretary.
4. The advisor shall make a report to the Business Administrator at the end of every semester on the school store operations that shall include an income statement and balance sheet.
5. All cash receipts from concessions must be turned in on the next business day after the activity where the concessions were sold.
6. All concession cash receipts must be counted by two individuals.

SECTION 6: BANKING AND OTHER INSTITUTIONAL ACCOUNTS

PURPOSE

This section establishes policy governing the opening, using, and reconciliation of all bank accounts into which public funds are deposited and maintained.

AUTHORIZATION OF ACCOUNTS

1. All bank accounts shall be authorized by the Business Administrator and monitored by the finance office. School employees shall not open or operate unauthorized bank accounts for receiving or expending public funds.
2. Outside organizations or entities are not permitted to use the school's tax ID or sales tax exemption number.
3. The appointed members of the Board of Trustees and Business Administrator shall be authorized to sign on all school bank accounts.

DEPOSITS, DISBURSEMENTS, AND RECONCILIATIONS

1. All cash receipts of public funds controlled by the school shall only be deposited into authorized school bank accounts.
2. School bank accounts shall not be used for non-school purposes.
3. Funds shall only be disbursed from a school bank account via an authorized check or electronic transfer, and disbursements shall be restricted to authorized school business.
4. Monthly reconciliations shall be performed by the Business Administrator.

SECTION 7: PURCHASING AND PROCUREMENT

PURPOSE

This policy is created to enable American Leadership Academy to purchase, establish contracts, and carry on procurement functions, to ensure the fair and equitable treatment of all persons who deal with the procurement system of the school; to foster broad-based competition within the free enterprise system; and to ensure that taxes and other public funds are used appropriately. These policies, guidelines, and procedures (unless otherwise deemed appropriate by the business administrator) are applicable to all funds administered by American Leadership Academy.

AUTHORITY

The business administrator is delegated authority by the Board of Trustees to carry out the procurement functions of the school and to ensure such functions are in accordance with established policies and written procedures.

PURCHASING GOALS

1. To obtain the best value on all purchases. It is the goal of the school to assist employees in obtaining necessary supplies and equipment to perform their functions at the lowest cost to the school.
2. To treat all vendors fairly. As a public entity the school is obligated to provide an equal opportunity to all interested vendors.

SCOPE

1. This policy applies to all purchases made by the school. The policy applies regardless of the source of the money to be expended, including, but not restricted to:
 - a) State and federal grants
 - b) Donations
 - c) Fees
 - d) Revenue generated by programs, departments, etc.
2. This policy shall apply to all purchases made through school approved purchase orders, expenditure requests, purchasing cards, and school requisitions.
3. This policy applies to all purchases of supplies, equipment, materials, construction, real property, and services.

GENERAL GUIDELINES

1. The purchasing department is not authorized to make personal purchases for faculty or staff members.
2. The purchasing department may question the quality, quantity and kind of materials requisitioned on purchase orders, and suggest alternate items. The school will normally go with the recommended vendor provided the bid can be justified.

3. No purchase order shall be initiated unless funds are available in the budget to cover the cost, unless otherwise approved by the business administrator. This is ensured as the purchase order is processed and the appropriate budget is encumbered for the amount of the purchase.
4. Any items purchased through the State of Utah purchasing contract are exempt from the bidding requirements.
5. Questions concerning purchasing policies should be directed to the Executive Director or business administrator.

PURCHASE APPROVAL

All transactions that result in a commitment of school funds shall be approved by the applicable school administrator prior to making any purchases.

1. Purchases of goods and services shall be executed by submitting a purchase order.
2. Refunds of fees or other reimbursements to students, parents, and employees shall be documented by receipts, registration/withdrawal forms, sales slips, etc., which are submitted prior to the issuance of a check.

COMPETITIVE SOLICITATIONS

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

THRESHOLDS

The “individual procurement threshold” for the school is \$3,000. This is the maximum amount that the school can expend to obtain a single item/service from one vendor at one time without requiring competitive purchasing (Utah Code 63G-6a-408, Administrative Code R33-3).

The “single procurement aggregate threshold” for the school is \$5,000. This is the maximum amount that the school can expend to obtain any combination of individual procurement items/services costing less

than \$1,001 from one vendor at one time up to \$5,000. (Utah Code 63G-6a-408, Administrative Code R33-3.

The “annual cumulative threshold” for the school is \$50,000. This is the maximum total annual amount that the school can expend to obtain individual procurement item(s) costing less than \$1,001 purchased from the same vendor during the fiscal year (July 1 – June 30) not to exceed \$50,000. If a purchase exceeds \$50,000, it is not considered a small purchase and shall be processed through a bidding process or a request for proposal (RFP) process (Utah Code 63G-6a-408 and Administrative Code R33-3).

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 Administrative Code R33-3.

Small construction projects:

1. Costing less than \$25,001 may be procured by direct award without seeking competitive bids or quotes after documenting that all applicable building code approvals, licensing requirements, permitting and other construction related requirements are met.
2. Costing between \$25,001 and \$80,000 may be procured by obtaining a minimum of two (2) competitive bids or quotes that include minimum specifications and be awarded to the contractor with the lowest bid or quote that meets the specification after documenting that the requirements are met from (1).
3. Costing more than \$80,000 are not considered small construction projects and must follow the requirements outlined in Utah Code 53A-20.

OBTAINING QUOTES

1. If using state contracts three quotes are not necessary. If not then follow these procedures.
2. If the total purchase is between:
 - a. \$0-\$1,000
The purchaser may select the best source without seeking competitive quotes. The signature of the authorized officer for the department or administration are required on the purchase order or check request form. If the purchase is made using a school credit card, the employee should follow the credit/purchase card policy below.
 - b. \$1,001-\$10,000
The purchaser shall obtain at least two (2) competitive quotes and purchase item/service from supplier offering the lowest quote. Quotes must be attached to the purchase documentation and maintained as part of the school’s records. .
 - c. \$10,001-\$50,000
The purchaser shall obtain at least two (2) competitive quotes and purchase item/service from supplier offering the lowest quote meeting specifications. Quotes must be attached to the purchase documentation and maintained as part of the school’s records. The signature of business administrator, director and two board members are required on the purchase order.
 - d. 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. If a bid process is

utilized, select the lowest responsive and responsible bidder that meets the objective criteria described in the invitation to bid. Supporting documents must be retained and maintained as part of the school's records. The signature of business administrator, director and two board members are required for final approval.

e. 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 school shall follow the policy in section e. above.

f. Small construction projects

(1) Costing less than \$25,001 may be procured by direct award without seeking competitive bids or quotes after documenting that all applicable building code approvals, licensing requirements, permitting and other construction related requirements are met. The signature of the business administrator, director and two board members are required for final approval.

(2) Costing between \$25,001 and \$80,000 may be procured by obtaining a minimum of two (2) competitive bids or quotes that include minimum specifications and be awarded to the contractor with the lowest bid or quote that meets the specification after documenting that the requirements are met from (1). The signature of the business administrator, director and two board members are required for final approval.

(3) Costing more than \$80,000 are not considered small construction projects and must follow the requirements outlined in Utah Code 53A-20, and the board shall advertise for bids at least 10 days before the bid due date. The signature of the business administrator, director of the school, and the school's board are required for final approval.

g. Greater than \$100,000 for professional services

The school 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 the school purchasing department. 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 officer with the highest total score. Supporting documents must be retained and maintained as part of the school's records. The signature of the business administrator, director, and school's board are required for the invitation to bid or RFP.

SOLE SOURCE

1. Sole source procurement shall only be used if a product or service is unique and can be easily proven as one of a kind, offered by only one vendor. If there is more than one potential bidder or offer for a particular item, sole source does not apply. All sole source determinations must be completed through the school's purchasing department.
2. 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.
3. Sole source justification should be documented according to Utah Code 63G-6a-802 and be approved by administration.

OPEN PURCHASE ORDERS/CHARGE ACCOUNTS

Open purchase orders means blank purchase orders delivered to an approved vendor for the purpose of purchasing maintenance supplies, custodial repair supplies, and minor educational supplies. These open purchase orders constitute a charge account with each specific vendor where the school has an approved revolving credit account, which must be paid monthly. Only approved employees are allowed to procure products, goods, or services using this purchasing instrument of the school.

RECEIPT AND ACCEPTANCE OF MATERIALS

1. When ordered supplies come into the school the person who receives the goods must inspect them for obvious damage, or irregularities.
2. Items should be checked with the order log to make sure the correct item and quantity has been delivered.
3. When items are received which were not ordered, are defective, or in any way not acceptable, the school will return and/or exchange the item.

ILLEGAL ACTIVITIES

Any person using their employment position or influence for the purpose of obtaining goods or services for personal benefit or the personal benefit of others shall be subject to disciplinary action.

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

Penalties for violating this statute are established in *Utah Code 63G-6a-2304.5* and 2306. The school will adhere to these penalties and report violations to the attorney general’s office, as required by statute.

1. Interested person: penalties range from a class B misdemeanor to a second degree felony.
2. Procurement participant: penalties range from a class B misdemeanor to a second degree felony and subject to disciplinary action up to and including dismissal from employment.

SCHOOL LUNCH PURCHASES

The school lunch program will follow the approved CNP Procurement Policy.

COMPLIANCE WITH LAW

In all activities, school employees and Board members shall comply with the Utah Public Officers’ and Employees’ Ethic Act, UTAH CODE ANN. 67-16, and other school policies. Employees must adhere to the requirements of UTAH CODE ANN. 67-16-4, and UTAH ADMIN CODE R277-107. Employees should not contract for products or services offered by themselves or their family-owned business unless the transaction is arms-length and the employee receives express permission from the Business Administrator after disclosing the potential conflict of interest.

SECTION 8: CASH DISBURSEMENTS

PURPOSE

This section establishes policy governing the authorization and review of all expenditures made by the school. This policy applies to all administration, licensed educators, staff, students, organizations, and individuals that initiate, authorize, or process cash disbursements on behalf of the school. It is expected that in all dealings, school employees will act in an ethical manner that is consistent with the Utah Public Officers' Employees' Ethics Act, the Utah Educators' Standards, and State procurement law.

SCOPE

These policies, guidelines, and procedures are applicable without exception to all funds owned or administered by American Leadership Academy. All expenditures are to be consistent with applicable state and federal laws and regulations; any restrictions, rules, or regulations placed on the use of the funds by donors and granting agencies; and prudent management practices. In addition, all expenditures must be reasonable and necessary for carrying out the programs and activities of American Leadership Academy, and are to be documented in a way which clearly substantiates such reasonableness and necessity. This policy applies to all administration, educators, staff, students, organizations, and individuals that initiate, authorize, or process cash disbursements on behalf of the school. The scope includes all activities at the school and in all locations where school activities and public funds are expended.

It is expected that in all dealings, American Leadership Academy employees will act in an ethical manner that is consistent with the school's code of ethics, the Utah Educators' Standards, the Public Officers' and Employees' Ethics Act, and State procurement law.

SEGREGATION OF DUTIES

Wherever possible, duties such as custody of purchase cards and blank checks, initiating expenditures, approving expenditures, maintaining documentation, issuing checks and reconciling records should be segregated among different individuals.

GENERAL POLICIES

1. All checks or check stock, credit/purchase cards, access to bank accounts and statements, etc. shall be secured and controlled by the accounting office with limited access.
2. All checks for deposit shall be made out to American Leadership Academy.
3. All disbursing of funds at the school should be done through the accounting office.
4. Expenditure transactions must be approved by an individual having sufficient knowledge and authority to evaluate the transaction for reasonableness and appropriateness. The school shall designate employees by title or job descriptions who are authorized to approve various dollar amount levels of disbursements.
5. All expenditures made using cash, checks, credit/purchase cards, electronic fund transfers, etc. shall be recorded in the school's accounting records.
6. Passwords should be established on user access to the accounting system and changed periodically.

7. 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, reimbursement forms, travel forms, journal entries, reconciliations, etc.).
8. Quotes may contain the following information:
 - a. Date received or dates that the quoted price is valid, delivery date
 - b. Company name, address, sales person
 - c. Each item, description or specifications, unit, total price, and quantity listed
 - d. Shipping and freight charges
 - e. Salesperson and contact information
 - f. Vendor, employee name and position
9. 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 vendor's letterhead.
10. Bank and credit card statements should be reviewed and accounts reconciled in a timely manner. Activity accounts should be reviewed quarterly by a board member.
11. The school must comply with applicable LEA and state purchasing laws.
12. Expenditures will follow the guidelines outlined in the State Procurement Code (Utah Code 63G-6a) and federal purchasing laws.
13. Contracts must follow guidelines outlined in the State Procurement Code, specifically regarding the length of multi-year contracts [Utah Code 63G-6a-1204(7)].
14. Construction and improvements must comply with the provisions of the State Procurement Code (Utah Code 63G-6a).
15. Exclusive contracts must comply with the guidelines outlined in the State Procurement Code (Utah Code 63G-6a), and the Utah Public Officers' and Employees' Ethics Act (Utah Code 67-16).
16. Purchases of goods or services with school funds for personal use or personal gain are strictly prohibited; see the Utah Public Officers' and Employees' Ethics Act (Utah Code 67-16).
17. Multi-year contracts must comply with Utah Code 63G-6a-1204.

HOSPITALITY GIFTS, GRATUITIES, KICKBACKS, OR POSITION AND INFLUENCE:

1. "Contract administrator" means a person who administers a current contract, on behalf of a public entity, including making payments relating to the contract, ensuring compliance with the contract, auditing a contractor in relation to the contract, or enforcing the contract (Utah Code 63G-6a-2304.5).
2. "Interested person" is a person interested in any way in the sale of a procurement item or insurance to LEA (Utah Code 63G-6a-2304.5).
3. "Procurement participant" means a person involved in:
 - a. Administering, conducting, or making decisions regarding a standard procurement process.
 - b. Making a recommendation regarding award of a contract or regarding a decision to obtain a procurement item for a particular person.
 - c. Evaluating a quote, bid, or response.
 - d. Awarding a contract or otherwise making a decision to obtain a procurement item from a particular person (Utah Code 63G-6a-2304.5).
4. "Hospitality gift" means a promotional or hospitality item, including, a pen, pencil, stationery, toy, pin, trinket, snack, nonalcoholic beverage, or appetizer. This does not include money, a meal, a

ticket, admittance to an event, entertainment for which a charge is normally made, travel, or lodging (Utah Code 63G-6a-2304.5).

- a. Utah Code 63G-6a-2304.5 states that the total value of all hospitality gifts given, offered or promised to, or received or accepted by, the “procurement participant” or “contract administrator” in relation to a particular procurement or contract must be less than \$10; the total value of all hospitality gifts given, offered or promised to, or received or accepted by, the “procurement participant” or “contract administrator” from any one person, vendor, bidder, responder, or contractor in a fiscal year must be less than \$50.
 - b. Any hospitality gift exceeding the \$10 and \$50 threshold is considered a gratuity, and the provisions below apply.
5. “Gratuity” means anything of value, including money, a loan at an interest rate below the market value or with terms that are more advantageous to the person receiving the loan than terms offered generally on the market, an award, employment, admission to an event, a meal, lodging, travel, or entertainment for which a charge is normally made (Utah Code 63G-6a-2304.5).
 6. Utah Code 63G-6a-2304.5 makes it unlawful:
 - a. For an “interested person” to give, offer, or promise to give a gratuity to a “procurement participant” or an individual the person knows is a family member of the procurement participant.
 - b. For a “procurement participant” to ask, receive, offer to receive, accept, or ask for a promise to receive a gratuity from an “interested person.”
 - c. For a contractor to give a gratuity to a “contract administrator” of the contractor’s contract or an individual the contractor knows is a family member of a “contract administrator” of the contractor’s contract.
 - d. For a “contract administrator” of a contract to ask, receive, offer to receive, accept, or ask for a promise to receive, for the “contract administrator” or a family member of a “contract administrator,” a gratuity from a contractor for that contract.
 - e. Penalties for violating this statute are established in *Utah Code 63G-6a-2304.5* and 2306. The LEA will adhere to these penalties and report violations to the attorney general’s office, as required by statute.
 - 1) Interested person and contractors: penalties range from a class B misdemeanor to a second degree felony.
 - 2) Procurement participant and contract administrator: penalties range from a class B misdemeanor to a second degree felony and make employees subject to disciplinary action up to and including dismissal from employment.

KICKBACK

1. “Kickback” means a gratuity given in exchange for favorable treatment in a pending procurement or the administration of a contract (Utah Code 63G-6a-2304.5).
2. Utah Code 63G-6a-2304.5 makes it unlawful:
 - a. For a person to give, offer, or promise to give a “kickback” to a “procurement participant” or to another person for the benefit of a “procurement participant.”
 - b. For a “procurement participant” to ask, receive, offer to receive, accept or ask for a promise to receive a kickback for the “procurement participant” or for another person.
 - c. For person to give a kickback to a “contract administrator,” or to another person for the benefit of a “contract administrator.”

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

CREDIT/PURCHASE CARDS

1. All credit/purchase cards shall be kept secured and controlled by the accounting office with limited access. PIN numbers should be kept secured.
2. Card users shall follow school and state purchasing policies and comply with the Utah State Tax Commission’s guidelines regarding the school’s tax exempt status number.
3. Purchases exceeding \$1,000 made using the credit or purchase card should be pre-approved, using an expenditure authorization form, prior to making the purchase.
4. If a card is issued to the school as a whole, a log should be kept documenting which employee checked out the card and the period of time the card was checked out. Original receipts shall be retained for all purchases and turned into the accounting office. Card reconciliations should be performed monthly to ensure all receipts are present.
5. An employee with oversight over the card user(s) should be responsible for providing authorization.
6. Individual expenditures made on purchase or credit cards shall be recorded in the school accounting records. The issuance of a check or an electronic funds transfer to pay the monthly card statement balance shall be documented and approved by administration prior to issuance.
7. ATM transactions, cash advances, or personal use are strictly prohibited.
8. 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.
9. Transaction, daily, or monthly limits will be established based on purchasing authority.
10. If the card is lost or stolen, immediately contact the appropriate authority.

TRAVEL

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 business administrator and director. The form must include the dates and purpose of travel, destination, 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 business administrator and director. The director's travel must be approved by the board.

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 director in extraordinary circumstances.
2. 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.

REIMBURSEMENT REQUESTS

Employees seeking reimbursement for school expenditures made with employee funds must complete a reimbursement request form and have signed by the business administrator.

PURCHASE ORDERS

1. An expenditure authorization form (purchase order or requisition) is required for all purchases. Employees initiating an expenditure shall complete the authorization form, including documentation of any required quotes, **before** a purchase is initiated.
2. The business administrator will review completed expenditure authorization forms and any supporting quotes and approve the purchase. This approval signature is required prior to the initiation of a purchase.
3. Shipment of goods should be addressed and delivered to the school.
4. Invoices and complete packing slips should be initiated by the receiver of the goods, indicating that all goods were received and that payment should be processed.

ISSUANCE OF CHECKS

1. All checks, check stock, access to bank accounts, and bank statements shall be kept secured and controlled by the accounting office with limited access. Password should be kept secured and changed periodically.
2. 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.
3. 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 school's accounting records.
4. Endorsed checks should be mailed by an employee outside of the cash disbursement process, if possible.
5. It may be necessary to void a check. If this occurs, the word "VOID" should be written on the check, and the actual check shall be retained.

JOURNAL ENTRIES AND ELECTRONIC TRANSFERS

1. All electronic fund transfers and journal entries shall be kept secured and controlled by the accounting office with limited access. Password should be kept secured and changed periodically.
2. Each journal entry or electronic fund transfer should be substantiated by supporting documentation.
3. Each journal entry or electronic fund transfer should be recorded in school's accounting records.

REVIEW PROCESS

1. Monthly, bank reconciliation(s) should be performed on all school-approved accounts, including credit card transactions. If the bank reconciliation is completed by someone who has access to the accounting system and the bank accounts, it should be reviewed and approved by another person, such as the principal or director, business administrator, or a member of the audit committee or board.
2. Periodically, administration or designated members of management shall review cash disbursements to verify that all school and State policies and procedures are being followed.

REIMBURSEMENTS

Employees will be reimbursed for school purchases made using personal funds under the following conditions.

1. The employee obtained prior approval to make the purchase.
2. Proof of payment must be either original receipt or printed receipt from an online account.
3. The items or services purchased using personal funds are verified to have been put into use for school purposes.
4. The request for reimbursement must be received in the finance office no later than 60 days after the date of the purchase.
5. Purchases made using personal funds must adhere to the requirements of the school's procurement policies.

SECTION 9: CHARGING AND ADMINISTERING STUDENT FEES

PURPOSE

American Leadership Academy adopts this policy to provide for the orderly establishment and management of a system of reasonable fees; to provide adequate notice to families of fees and fee waiver requirements; to establish a fair and efficient process for granting fee waivers; and to prohibit practices that would exclude students unable to pay fees from participation in school-sponsored activities or create a burden on a student or family as to have a detrimental impact on participation.

POLICY

- A. A school, school official, or employee may not charge or assess a fee or request or require something of monetary value as a condition to a student's participation in an activity, class, or program provided, sponsored, or supported by a school including for a co-curricular or extra-

- curricular activity, unless the fee has been approved by and included in the approved governing board fee schedule.
- B. To preserve equal opportunity for all students and to limit diversion of money and school and staff resources from the basic school program. ALA will work to limit student expenditures for school-sponsored activities, including expenditures for uniforms, clubs, clinics, travel, and subject area and vocational leadership organizations, whether local, state, or national.
 - C. The school shall provide notice to a parent of each secondary student attending the school of all current fee schedules and fee waiver policies with the registration materials. These materials will also be posted on the ALA website.
 - D. The school shall provide an opportunity for a parent to apply to have one or more fees waived and shall grant requested fee waivers to students who are eligible under the provisions of this policy. The school may also choose to offer alternatives to fee waivers.
 - E. A school may only collect a fee for an activity, class, or program provided, sponsored, or supported by ALA consistent with policies and state law.

DEFINITIONS

Definitions applicable to this policy are intended to be consistent with UAC R277-407. In the case of a discrepancy, the administrative code shall prevail.

- A. "Co-curricular activity" means an activity, course, or program, outside of school hours, that also includes a required regular school day program or curriculum and conducted or supervised by a teacher or educational professional.
- B. "Curricular activity" means an activity, a course, or a program that is:
 - 1. Provided, sponsored, or supported by an LEA
 - 2. Conducted only during school hours.
 - 3. Intended to deliver instruction.
- C. "Extra-curricular activity" means an activity or program for students, outside of the regular school day, that:
 - 1. Is sponsored, recognized, or sanctioned by an LEA; and
 - 2. Supplements or complements, but is not part of, the LEA's required program or regular curriculum.
- D. "Fundraiser," "fundraising," or "fundraising activity" means an activity or event provided, sponsored, or supported by a school that uses students to generate funds to raise money to
 - 1. Provide financial support to a school or any of the school's classes, groups, teams, or programs; or
 - 2. Benefit a particular charity or for other charitable purposes.
- E. "Fundraiser," "fundraising," or "fundraising activity" may include:
 - 1. The sale of goods or services;
 - 2. The solicitation of monetary contributions from individuals or businesses; or
 - 3. Other lawful means or methods that use students to generate funds.
- F. "Fundraiser," "fundraising," or "fundraising activity" does not include an alternative method of raising revenue without students.
- G. "Group fundraiser" or "group fundraising" means a fundraising activity where the money raised is used for the mutual benefit of the group, team, or organization.

- H. "Individual fundraiser" or "individual fundraising" means a fundraising activity where money is raised by each individual student to pay the individual student's fees.
- I. "Instructional supply" means a consumable or non-reusable supply which is necessary for a student to use as part of an activity course or program in a secondary school.
- J. "Noncurricular club" has the same meaning as that term is defined in Section 53G-7-701.
- K. "Provided, sponsored, or supported by a school" means an activity, class, program, fundraiser, club, camp, clinic, or other event that:
 - 1. Is authorized by an LEA or school, according to local education board policy; or
 - 2. Satisfies at least one of the following conditions:
 - a. The activity, class, program, fundraiser, club, camp, clinic, or other event is managed or supervised by an LEA or school, or an LEA or school employee;
 - b. The activity, class, program, fundraiser, club, camp, clinic, or other event uses, more than inconsequentially, the LEA or school's facilities, equipment, or other school resources; or
 - c. The activity, class, program, fund-raising event, club, camp, clinic, or other event is supported or subsidized, more than inconsequentially, by public funds, including the school's activity funds or minimum school program dollars.
- L. "Provided, sponsored, or supported by a school" does not include an activity, class, or program that meets the criteria of a noncurricular club as described in Title 53G, Chapter 7, Part 7, Student Clubs.
- M. "Provision in lieu of fee waiver" means an alternative to fee payment or waiver of fee payment.
- N. "Provision in lieu of fee waiver" does not include a plan under which fees are paid in installments or under some other delayed payment arrangement.
- O. "Regular school day" has the same meaning as the term "school day" described in Section R277-419-2.
- P. "Requested or required by an LEA as a condition to a student's participation" means something of monetary value that is impliedly or explicitly mandated or necessary for a student, parent, or family to provide so that a student may:
 - 1. Fully participate in school or in a school activity, class, or program;
 - 2. Successfully complete a school class for the highest grade; or
 - 3. Avoid a direct or indirect limitation on full participation in a school activity, class, or program, including limitations created by:
 - a. Peer pressure, shaming, stigmatizing, bullying, or the like; or
 - b. Withholding or curtailing any privilege that is otherwise provided to any other student.
- Q. "School activity clothing" means special shoes or items of clothing that meet specific requirements, including requesting a specific brand, fabric or imprint. Does not include a school uniform or clothing that is commonly found within a student's home.
- R. "Something of monetary value" means a charge, expense, deposit, rental, fine, or payment, regardless of how the payment is termed, described, requested or required directly or indirectly, in the form of money, goods or services.
- S. "Student supplies" means items which are the personal property of a student which, although used in the instructional process, are also commonly purchased and used by persons not

enrolled in the class or activity in question and have a high probability of regular use in other than school-sponsored activities.

T. "Student supplies" include:

1. pencils;
2. paper;
3. notebooks;
4. crayons;
5. scissors;
6. basic clothing for healthy lifestyle classes; and
7. Similar personal or consumable items over which a student retains ownership.

U. "Student supplies" does not include items listed above if the requirement from the school for the student supply includes specific requirements such as brand, color, or a special imprint in order to create a uniform appearance not related to basic function.

V. "Textbook" includes a hardcopy book or printed pages of instructional material, including a workbook, or computer hardware, software, or digital content. Does not include instructional equipment or instructional supplies.

ESTABLISHING A FEE SCHEDULE

A. "Fee" means something of monetary value requested or required by an LEA as a condition to a student's participation in an activity, class, or program provided, sponsored, or supported by a school.

B. "Fee" includes:

1. Money or something of monetary value raised by a student or the student's family through fundraising.
2. Charges or expenditures for a school field trip or activity trip, including related transportation, food, lodging, and admission charges.
3. Payments made to a third party that provides a part of a school activity, class, or program.
4. Charges or expenditures for classroom such as textbooks, supplies or materials.
5. Charges or expenditures for school activity clothing.
6. A fine, other than a fine identified in the subsection below.

C. "Fee" does not include:

1. A student fine specifically approved by the Board for:
 - a. Failing to return school property;
 - b. Losing, wasting, or damaging private or school property through intentional, careless, or irresponsible behavior, or as described in Section 53G-8-212; or
 - c. Improper use of school property, including a parking violation;
2. A payment for school breakfast or lunch;
3. A deposit that is:
 - a. A pledge securing the return of school property that is refunded upon the return of the school property; or
 - b. A charge for insurance, unless the insurance is required for a student to participate in an activity, course, or program or
4. Charges associated with a student's participation in a non-curricular club.

D. Setting Process

The school, in consultation with administrative staff and other stakeholders, will develop a proposed fee schedule to submit to the Board. When determining a fee proposal for Board approval, the staff may consider the following factors:

1. The school's cost to provide the activity, class, or program.
2. The school's student enrollment.
3. The number and monetary amount of fee waivers, designated by individual fees, annually granted within the prior years.
4. The historical participation and school interest in certain activities.
5. The prior year fee schedule.
6. Other resources available through donations and fundraising.

E. Board Approval of Fee Schedules and Policies

1. The Board shall annually review the provisions of this policy.
2. Fee schedules and policies for ALA shall be adopted by the Board on or before April 1st of each year in a regularly scheduled public meeting of the Board.
3. Prior to adopting the annual fee schedule, the Board shall encourage public participation in the process and provide an opportunity for the public to comment on the proposed fee schedule during a minimum of two public meetings of the Board.
4. The Board shall provide notice of the meetings:
 - a. To the public in accordance with the Utah Open and Public Meetings Act.
 - b. To parents and students using the same form of communication regularly used by ALA to communicate with parents.
5. Minutes of the Board meeting during which the fee and fee policies are adopted together with copies of the approved policy and fee schedule shall be kept on file and made available upon request as required by UCA 52-4-203.
6. The Board may adopt amended fee schedules after the April 1st date following the same approval process used for the original fee schedule.

F. Fee Schedule Requirements

The Board's adopted fee schedule shall include:

1. A specific amount for each fee.
2. If a student is responsible for multiple fees related to one activity, class, or program, a clear delineation of each fee and the fee total for each activity, class, or program.
3. Beginning with the 2020-2021 school year:
 - a. A per student annual maximum aggregate fee amount that the school may charge a student for the student's participation in all courses, programs, and activities provided, sponsored, or supported by a school for the year.
 - b. A maximum fee amount per student for each activity.
 - c. A spend plan for the revenue collected from each fee charged. The spend plan for each fee charged shall include a list or description of anticipated types of expenditures, for the current fiscal year or as carryover for use in a future fiscal year, funded by the fee charged.
 - d. Students and parents who do not qualify for fee waivers may not be required to pay an increased fee amount to make-up for or cover the costs of students and families who qualify for fee waivers.

- e. In calculating the expense incurred by the school in relation to an individual student, the cost of providing fee waivers to fee waiver eligible students may not be considered.
 - f. Schools may notify students and families that they may voluntarily pay an increased fee amount or provide a donation to assist in covering the costs of other students and families.
 - g. A fee shall be equal to or less than the expense incurred by the school to provide for a student activity, course, or program.
 - h. An additional fee may not be charged, or a particular fee may not be increased to supplant or subsidize another fee.
4. Fee maximum should be set to protect students from unreasonable expenditures in order to participate in classes, activities, or programs.
 5. Waivers must be funded through unrestricted State revenues or other unrestricted local revenues.
 6. A fee listed on a school fee schedule is the maximum amount which may be charged per student for a class or school sponsored or supported activity including uniforms, travel, and clinics, but the actual amount charged may be less.

FEES FOR CLASSES AND ACTIVITIES DURING THE REGULAR SCHOOL DAY

A. Elementary Schools

1. No fee may be charged in kindergarten through grade six for any regular school day activity including assemblies and field trips or for any snacks, materials, textbooks, instructional or school supplies.
2. An elementary school teacher may provide to a student's parent or guardian a suggested list of student supplies, as defined in this policy, for use during the regular school day so that a parent or guardian may furnish, on a voluntary basis, those supplies for student use. Such a list **MUST** include the following language:
"Notice: The items on this list will be used during the regular school day. They may be brought from home on a voluntary basis, otherwise, they will be furnished by the school."
3. The school must provide any necessary school supplies not voluntarily furnished by a parent or guardian.
4. A school may require a student at any grade level to provide materials or pay for an additional discretionary project if the student chooses a project in lieu of, or in addition to a required classroom project.
5. A fee may be charged for extended-day kindergarten so long as the fee is on the board approved fee schedule and is fee waiver eligible.

B. Secondary Schools

1. Fees may be charged in connection with an activity, class, or program provided, sponsored, or supported by the school for a student in a secondary school that takes place during the regular school day if the fee is on the Board approved fee schedule.
2. All fees are subject to the fee waiver provisions of this policy.
3. If a secondary class is established or approved, which requires payment of fees or purchase of items for students to participate fully and to have the opportunity to acquire all skills and knowledge required for full credit or highest grades, the fees or

- costs for the class must be approved by and appear on the Board fee schedule and shall be subject to the fee waiver provisions of this policy.
4. The school may require a secondary student to provide student supplies as defined in this policy.
 5. If the school requires special shoes or items of clothing that meet specific requirements, including requesting a specific color, style, fabric, or imprint, the cost of the special shoes or items of clothing are considered a fee, and subject to fee waiver.
 6. Beginning in the 2022-2023 school year the school may not charge a fee for:
 - a. A textbook. A textbook fee may only be charged for concurrent enrollment or advanced placement courses, and these fees are subject to fee waivers.
 - b. "Textbook" means instructional material necessary for participation in a course or program, regardless of the format of the material including books, printed materials, consumable workbooks, computer hardware, software, or digital content and the cost of maintenance and replacement as a result of normal use.
 - c. "Textbook" does not include instructional equipment.
 7. Remedial courses and credit recovery fees are subject to all school fee requirements. These fees shall be placed on the school's fee schedule and are subject to fee waivers. Additionally, beginning with the 2022-23 school year, any instructional material provided for a student to complete a remedial course or credit recovery, is considered a textbook and therefore shall be provided free of charge.
 8. Schools may charge a fee for instructional equipment subject to fee waivers.
 - a. "Instructional equipment" means equipment or supplies required for a student to use as part of a secondary course that become the property of the student upon exiting the course.
 - b. "Instructional equipment" includes course related tools or instruments.
 9. The school may charge the cost to access software, digital content, or other instructional materials that are required as part of an activity, course or program. These fees are subject to fee waiver.

PROJECT RELATED COURSES

- A. In project related courses, projects required for course completion shall be included in the course fee and subject to a fee waiver.
- B. The school may require a student at any grade level to provide materials or pay for an additional discretionary project if the student chooses and the course teacher approves a project in lieu of, or in addition to, a required classroom project. The additional costs for the alternate project are not subject to fee waiver.
- C. The school shall avoid allowing high cost additional projects, particularly if authorization of an additional discretionary project results in pressure on a student by teachers or peers to also complete a similar high cost project.
- D. The school or teacher may not require a student to select an additional project as a condition to enrolling, completing, or receiving the highest possible grade for a course.

SCHOOL ACTIVITIES OUTSIDE OF THE REGULAR SCHOOL DAY

- A. Fees may be charged in connection with any school-sponsored program or activity, that does not take place during the regular school day, regardless of the age or grade level of the student, if:
 - 1. Participation in the activity is voluntary
 - 2. The fee is on the Board approved fee schedule
 - 3. The amount collected from the student is equal to or less than the maximum fee amount on the approved fee schedule
 - 4. The fee revenue is collected in compliance with ALA financial policies
 - 5. The fee revenue is expended in compliance with the spend plan
 - 6. The fee is subject to the fee waiver requirements
 - 7. For elementary students the student's participation in the activity does not affect a student's grade or ability to participate fully in any course taught during the regular school day
- B. Schools that provide, sponsor, or support an activity, class, or program outside of the regular school day or school calendar are subject to the provisions of this policy regardless of the time or season of the activity, class, or program.

NOTICE TO PARENTS

- A. The school shall annually publish the Board's approved fee schedule, including fee maximums, and fee waiver policies on the school's website in an easily accessible location.
- B. The parent of each student shall be provided a copy of the fee schedule, fee waiver policies, and the school fee documents required by Utah Administrative Code R277-407-6 annually in the school's registration materials and upon registration to the parent of a student who enrolls after the initial registration period.
- C. Upon request, the school shall provide printed copies of school fee schedules, waiver policies, and documents to a parent or guardian who is unable or chooses not to access them through the ALA school website.
- D. If more than 20% of the student or parent population of ALA uses a single language other than English as their first language, ALA will publish the fee schedule and fee waiver policies in the language of those families.
- E. The administrator shall make arrangements for an ALA representative to meet personally with each student's parent or family and make available an interpreter for the parent to understand the fee schedule and waiver policies when the student or parent's first language is a language other than English and ALA has not published the information in the parent's first language.

FEE WAIVERS

- A. General Fee Waiver Provisions
 - 1. "Waiver" or "fee waiver" means a full release from the requirement or payment of a fee and from any provision in lieu of a fee payment.
 - 2. All fees are subject to fee waiver unless specifically identified as a non-waivable charge in this policy or UAC R277-407.
 - 3. The school is not required to waive a non-waivable charge.

4. The school will provide adequate waivers or other provisions in lieu of fee waivers to ensure that no student is denied the opportunity to participate in a class or school-sponsored or supported activity because of an inability to pay a fee.
5. The process for obtaining a fee waiver, pursuing an alternative to fee waiver, or appealing the denial of a fee waiver shall be administered confidentially, fairly, objectively, without delay, and in a manner that avoids stigma, embarrassment, undue attention, and unreasonable burdens on students and parents.
6. A student receiving a fee waiver or other provisions in lieu of a fee shall not be treated differently from other students or identified to students, staff members, or other persons who do not need to know of the waiver.
7. Any requirement that a student pay a fee is suspended during any period in which the student's eligibility for a fee waiver is being determined or a denial of a fee waiver is being appealed.

B. Fee Waiver Eligible Charges

1. An activity, class, or program that is:
 - a. Primarily intended to serve school-age children.
 - b. Taught or administered, more than inconsequentially, by a school employee as part of the employee's assignment.
2. An activity, class, or program that is explicitly or implicitly required:
 - a. As a condition to receive a higher grade, or for successful completion of a school class or to receive credit, including a requirement for a student to attend a concert or museum as part of a music or art class for extra credit, or
 - b. As a condition to participate in a school activity, class, program, or team, including a requirement for a student to participate in a summer camp or clinic for students who seek to participate on a school team, such as cheerleading, football, soccer, dance, or another team.
3. An activity or program that is promoted by a school employee, such as a coach, advisor, teacher, school-recognized volunteer, or similar person, during school hours where it could be reasonably understood that the school employee is acting in the employee's official capacity.
4. An activity or program where full participation in the activity or program includes:
 - a. Travel for state or national educational experiences or competitions.
 - b. Debate camps competitions.
 - c. Music camps or competitions.
 - d. A concurrent enrollment, CTE, or AP course.
5. Activity clothing required to be worn by a student when participating as a club, school group, or team.
6. Official curricular, co-curricular, and extra-curricular club or team uniforms that are required for student participation.

C. Non-waivable Charges

Non-waivable charges are costs, payments, or expenditures which are not considered to be school fees and are not subject to fee waivers.

1. Non-waivable charges include a personal discretionary charge or purchase for:

- a. Insurance, unless the insurance is required for a student to participate in an activity, class, or program;
 - b. College credit related to the successful completion of a concurrent enrollment class or an advanced placement examination; and
 - c. A personal consumable item such as a yearbook, class ring, letterman jacket or sweater, or other similar item, except when requested or required by a school as a condition to a student's participation.
2. Charges designated by Utah Code, federal law, or administrative rule not to be a fee are non-waivable charges including:
 - a. Tuition for nonresident out-of-state students and foreign students, foreign student transcript translation fees and I-20 form processing charges;
 - b. A charge for an activity, class, program, that meets the criteria of a noncurricular club as described in Utah Code Title 53G, Chapter 7, Part 7, Student Clubs;
 - c. A charge for a school breakfast or lunch;
 - d. A fine for improper use of school property, including a parking violation; or
 - e. A fine for replacement of damaged or lost school property in accordance with Utah Code Ann. §53G-8-212.
 - 1) If the student and the student's parent are unable to pay for damages or if it is determined by the school in consultation with the student's parent that the student's interests would not be served if the parent were to pay for the damages, the school may provide for a program of work the student may complete in lieu of the payment.
 - 2) No fine may be assessed for damages which may be reasonably attributed to normal wear and tear.

D. Fee Waiver Administrator

1. The Executive Director shall designate at least one person at the appropriate administrative level to act as the "Fee Waiver Administrator." The designated individual shall:
 - a. Be trained in and have a knowledge and understanding of school fees, the fee waiver process, and student data privacy laws; and
 - b. Work in an appropriate setting to facilitate confidential conversations and documents.
2. The Fee Waiver Administrator shall be responsible to:
 - a. Review fee waiver applications and verification documents;
 - b. Grant or deny fee waiver requests;
 - c. Compile all logs and maintain fee waiver documents in compliance with the Family Educational Rights and Privacy Act (FERPA); and
 - d. Report fee waiver information.
3. The Fee Waiver Administrator's contact information will be available on the school's website with other school fee information and in student registration materials.
4. A student may not assist in the fee waiver approval process.

E. Fee Waiver Application Process

1. A school shall use the standardized state board school fees notice and fee waiver applications to inform parents of the process of obtaining a fee waiver.
2. The application for fee waiver shall be included on each school's website.
3. The fee waiver request process shall have no visible indicators that could lead to identification of fee waiver applicants.
4. A parent or student desiring to have one or more fees waived shall submit a completed fee waiver application and verification of eligibility to the Fee Waiver Administrator.
5. A family having more than one student enrolled in the [LEA's] school may submit one application which will determine eligibility for fee waivers for all students in the family. The application for fee waiver must clearly identify the names, and grade levels, of the other students in the family.
6. A student must reapply for fee waiver each school year.
7. If a student or their family experiences a change of financial circumstances so that the waiver eligibility no longer exists or that the eligibility does exist, the Fee Waiver Administrator may charge or waive a proportional share of the fees for a reduced fee for the remainder of the fee waiver period.

F. Fee Waiver Application Process

1. The school shall use the standardized state board school fees notice and fee waiver applications to inform parents of the process of obtaining a fee waiver.
2. The application for fee waiver shall be included on each school's website.
3. The fee waiver request process shall have no visible indicators that could lead to identification of fee waiver applicants.
4. A parent or student desiring to have one or more fees waived shall submit a completed fee waiver application and verification of eligibility to the Fee Waiver Administrator.

G. Fee Waiver Eligibility Verification

1. A student is eligible for and will be granted a fee waiver if the Fee Waiver Administrator receives a completed application and verification of one of the following from the student or parent:
 - i. The student's family income qualifies under the levels set by the State Superintendent and the parent provides verification in the form of income statements, pay stubs, or tax returns:
 - 1) these levels are set to correspond to the income levels for the federal free lunch program and may be found at schools.utah.gov/schoolfees on the fee waiver application form;
 - 2) all income received by the household is considered including salary, public assistance benefits, social security payments, pensions, unemployment compensation and child support payments.
 - c. The student receives Supplemental Security Income (SSI) and the parent provides benefit verification documents from the Social Security Administration.
 - d. The student's family receives Temporary Assistance for Needy Families (TANF) and the parent provides benefit verification from the Utah Department of Workforce Services for the period for which the fee waiver is sought which may be in the form of an electronic screenshot of eligibility determination or status.

- e. The student is in foster care through the Division of Child and Family Services; or is in state custody and the individual seeking the waiver provides the youth in care required intake form and school enrollment letter, provided by a case worker from the Utah Division of Child and Family Services or the Utah Juvenile Justice Department.
2. A school shall ensure that a fee waiver or other provision in lieu of fee waiver is available to any student whose parent is unable to pay.

H. Service In Lieu of Fees

1. ALA may allow a student to perform service in lieu of a fee, but service in lieu of a fee may not be required. ALA may allow a student to perform service in lieu of a fee if the service assignment is appropriate to the:
 - a. Age of the student;
 - b. The physical condition of the student;
 - c. Maturity of the student;
 - d. The service is consistent with state and federal laws, including section 53G-7-504 and the Federal Fair Labor Standards Act, 29 U.S.C. 201;
 - e. The service can be performed within a reasonable period of time; and
 - f. The service is at least equal to the minimum wage for each hour of service.
2. A student who performs service may not be treated differently than other students who pay a fee.
3. The service may not create an unreasonable burden for a student or parent and may not be of such a nature as to demean or stigmatize the student.

I. Notification of Eligibility

1. After reviewing the documentation provided by the student and the student's parent, the Fee Waiver Administrator will approve or deny the fee waiver request.
2. The Fee Waiver Administrator shall provide written notice of the decision to grant or deny a fee waiver request to the student's parent using the standardized state board fee waiver decision and appeal form.
3. If a fee waiver request is denied, the written notice of decision shall include the reason the request was denied and a copy of the appeal process and appeal form.

J. Appeal of Fee Waiver Denial

1. A student or the student's parent may appeal the decision to deny a fee waiver request by completing and submitting the appeal form included with the denial or found on the school website to the Business Administrator within [10] school days of receiving notice of denial.
2. The school shall contact the parent within [two (2) weeks] after receiving the appeal and schedule a meeting with the Business Administrator to discuss the parent's concerns.

CREDIT RECOVERY & REMEDIATION

- A. LEAs are required to provide remediation courses to secondary students who do not meet competency levels in English, Mathematics, Science, or Social Studies.
- B. LEAs are also permitted to charge a fee for participation in these courses as provided in 53G-9-803.

- C. LEAs may also make credit recovery courses available to secondary students who need to repeat or retake a course in order to graduate. As participation in these classes increases a student's competency levels and helps them to meet graduation requirements, any charge associated with these courses is considered a fee.
- D. These fees shall be listed on the LEAs fee schedule and are subject to fee waivers.
- E. Beginning with the 2022-23 school year, any instructional material provided for a student to complete a remediation or credit recovery course, is considered a textbook and shall be provided free of charge.

COLLECTION OF SCHOOL FEES

- A. A school may make an installment payment plan available to a parent or student to pay for a fee, however, an installment payment plan may not be required in lieu of a fee waiver.
- B. A student may not collect or receive student fees from other students or parents.
- C. A school may pursue reasonable methods for collecting student fees, but may not, as a result of unpaid fees:
 - 1. Exclude a student from a school, an activity, class, or program that is provided, sponsored, or supported by a school or [LEA] during the regular school day;
 - 2. Refuse to issue a course grade; or
 - 3. Deny a former or current student receipt of official student records, including written or electronic class schedules, grade reports, diplomas, or transcripts.
- D. A school may impose a reasonable charge to cover the cost of duplicating, mailing, or transmitting transcripts and other school records.
- E. A school may not charge for duplicating, mailing, or transmitting copies of school records to an elementary or secondary school in which a former student is enrolled or intends to enroll.
- F. If a school's property has been lost or willfully cut, defaced, or otherwise damaged, the school may withhold the issuance of an official written grade report, diploma, or transcript of the student responsible for the damage or loss until the student or the student's parent has paid for the damages in accordance with 53G-8-212(2)(a).
- G. Notwithstanding Subsection 4, a school may not withhold any records required for student enrollment or placement in a subsequent K-12 school.

FUNDRAISING

- A. Any fundraising activity must be approved and conducted in accordance with ALA's Fundraising Policy.
 - 1. A school may not authorize, establish, or allow for required individual fundraising.
 - 2. A school may allow optional individual fundraising opportunities for students to raise money to offset the cost of the student's fees.
 - 3. A school may allow for group fundraisers.
- B. A school shall not deny a student membership in or participation on a team or group or in an activity based on the student's non-participation in a fundraiser.
- C. Schools seeking to use alternative methods of raising revenue must comply with ALA's Fundraising Policy and UAC R277-113.

DONATIONS IN LIEU OF FEES

- A. A school may not request or accept a donation in lieu of a fee from a student or parent unless the activity, class, or program for which the donation is solicited will otherwise be fully funded by the school and receipt of the donation will not affect participation by an individual student.
- B. A donation is a fee if a student or parent is required to make the donation as a condition to the student's participation in an activity, class, or program.
- C. Actions to solicit or accept a donation or contribution must be in compliance with all Board policies, must clearly state that donations and contributions by a student or parent are voluntary, and may not place any undue burden on a student or family.

SCHOOL REPORTING REQUIREMENTS

- A. The Board Chair shall submit a Certification of Compliance annually affirming compliance with the provisions of this policy.
- B. The Charter Director shall submit a Certification of Compliance annually affirming compliance with the provisions of this policy and submit the following forms:
 1. Student Fee Schedule with Spend Plan
 2. School Fee Policy
 3. School Fee Waiver Policy
 4. Notice of Fee Waiver Criteria provided by the LEA to student's parents
- C. Each school shall maintain records and submit documentation annually of:
 1. Number of students enrolled as of October 1
 2. Number of students granted fee waivers
 3. Dollar amount of fees waived
 4. Number of students who worked in lieu of fee waivers
 5. Dollar amount of fees collected from students
 6. Dollar amount of fees collected from students for curricular activities
 7. Dollar amount of fees collected from students for co-curricular activities
 8. Dollar amount of fees collected from students for extra-curricular activities
- D. For each fee on an ALA's fee schedule described in Section 52G-7-505, ALA shall:
 1. By July 1, 2020, determine whether the fee is curricular, co-curricular, or extracurricular;
 2. For the 2020-2021 school year, measure the total number of:
 - a. students who pay each fee;
 - b. money received for each fee;
 - c. measure the total number of students who receive a fee waiver and the value of each waiver for each waived fee; and (iv)
 - d. By July 1, 2021, report the separate categories of data gathered.

TRAINING

The Executive Director or his/her designee shall provide for annual training of school employees on fee related policies enacted by the Board specific to each employee's job function.

SECTION 10: USE AND RENTAL OF SCHOOL FACILITIES

STATEMENT OF POLICY

Pursuant to Utah State law and to further promote cooperation with the surrounding community, ALA facilities, including buildings and grounds, are available for rent under conditions detailed in this policy. All events and activities shall be coordinated with the Facilities administrator and renters shall follow the school approved rental application process. Damages to school property will be assessed directly to renters.

The school retains the right to refuse or terminate facility usage if use is disruptive to school operations, counter to school policies, damaging to school property, discriminatory under federal or state laws, demeaning or degrading to school employees or other persons, or otherwise inappropriate for school facility use. Renters must return facilities to their original condition, including classrooms.

REQUEST FOR USE OF SCHOOL FACILITIES

A Request for Use of School Facilities, payment and proof of insurance must be completed and submitted to the school prior to the proposed event or activity. A renter may schedule multiple day events or multiple activities throughout the year based on availability. The school reserves the right to determine availability. The school may deny applications or cancel rentals at any time if emergencies or unforeseen circumstances require. Renters must disclose in the application the nature of all events or activities, anticipated numbers of participants, and the intended duration of the activity or event.

All groups shall provide adult supervision to adequately monitor facilities. No unsupervised youth group or organization will be allowed to use the school facilities. No alcohol, tobacco, or drugs are allowed on school grounds.

Driving vehicles on playing fields, tracks, or playground asphalt areas is prohibited. Parking must be in designated parking areas only.

The school reserves the right to deny future rental applications for renters who have violated federal, state, or local laws or violated school rental policies.

PAYMENT OF FEES

Fees will be charged for facility rentals according to the facility use fee schedule. All fees must be paid by check or money order. If paid by credit card a 3% service charge will be added to the fee. Individuals or entities that exceed the scheduled use shall pay additional fees per the fee schedule. Rental "no shows" are not eligible for refunds.

SECTION 11: APPLYING FOR AND ADMINISTERING FEDERAL AWARDS (GRANTS)

PURPOSE

This section establishes policy governing compliance requirements associated with applying for and administering Federal awards.

APPLYING FOR FEDERAL GRANTS AND THE DESIGNATION OF GRANT ADMINISTRATOR

1. Authority to apply for a Federal grant is restricted to those assigned to the grant by the Executive Director.
2. Every Federal award shall have a school administrator designated as grant administrator.
3. The grant administrator shall be knowledgeable regarding the specific requirements particular to the grant being applied for and state laws and regulations applicable to the grant.

STATEMENT OF RESPONSIBILITY

1. The Business Administrator is responsible for the fiscal management of each Federal award and ensure that grant expenditures are:
 - a. Necessary to meet program objectives.
 - b. Reasonable.
 - c. Allowable.
 - d. Within the period of performance.
 - e. Included in the budget.
 - f. Coded using the proper account number codes.
 - g. Adequately documented with original receipts.
2. Grant administrators are responsible for the programmatic oversight of the grant.
Programmatic oversight includes:
 - a. Implementation of the grant to achieve the performance goals, indicators, and milestones as defined by the grant and/or provided by the Federal awarding agency.
 - b. Sufficient performance reporting.
3. Reimbursement requests may only be for expenditures that have already occurred or will occur within three business days of receipt of funds.
4. The school must maintain records which adequately identify the source and application of funds provided for federally-assisted activities. These records must contain information pertaining to grant awards and supported by documentation.
5. All obligations must occur on or between the beginning and ending dates of the grant project and this period of time is known as the period of performance. The period of performance is dictated by statute. Certain grants have specific requirements for carryover funds that must be adhered to.
6. Asset tags will be put on all equipment or computing devices that are purchased with federal funds that indicate which grant they were purchased for.
7. All employees who are paid in full or in part with federal funds must keep records that document the time spent on grant activities. These documents, known as time and effort records, are maintained in order to charge the costs of personnel compensation to federal grants. Time and effort may be documented through time sheets showing actual time worked in each job or by filling out and signing a time and effort report.

SECTION 12: DOCUMENT RETENTION

Document retention will follow the guidelines set forth by the Utah State Archives. Retention requirements related to school accounting are as follows:

1. Accounts payable records used to pay bills including copies of checks, invoices, purchase orders, and receiving reports should be kept for four (4) years plus the current year.
2. Bank statements and reconciliation reports should be kept for four (4) years plus the current year. If canceled checks are combined with bank statements, bank statements and reconciliation reports should be kept for seven (7) years plus the current year.
3. Deposit slips should be kept for four (4) years plus the current year.
4. Receipt copies should be kept for four (4) years plus the current year.
5. Check registers should be kept for seven (7) years plus the current year.
6. Authorization for the use of school facilities forms should be kept two (2) years.
7. Accident reports pertaining to visitors or minor student injuries should be kept for seven (7) years. Those involving major student injuries should be kept indefinitely.
8. School historical files which include yearbooks, scrapbooks, pictures, films, and lists of students selected for special recognition and achievements should be kept indefinitely.
9. General ledgers, which consist of summaries of receipts, disbursements, and journal entries, should be retained for ten (10) years. These summary documents do not need to be printed provided they can be accessed in the accounting software upon demand.

SECTION 13: INVENTORY MANAGEMENT AND MAINTENANCE

PURPOSE

Inventory personnel are responsible for tracking, monitoring, and safeguarding all inventory at the school. Tracking all inventory will increase accountability and avoid potential loss, replacement, and displacement.

POLICY

1. Inventory maintenance is to comply with government auditing standards to avoid penalty and reduction in state funding.
2. Only school-approved equipment and software may be used for the tracking and maintaining of inventory.
3. Inventory is not to be altered, removed, or destroyed without appropriate school approval.
4. Inventory is not to be loaned or rented without appropriate administrative approval.
5. Inventory purchased with categorical funds for special programs is not to be transferred outside the program area without school department approval.
6. A complete inventory of all classrooms and offices is to be done at the end of each school year to verify inventory accuracy.

PROCEDURE

Inventory personnel are responsible for the monitoring and safeguarding of inventory in accordance with the following guidelines;

1. Compile and maintain inventory records as needed for tracking, auditing, and maintaining inventory.
2. Complete required reports in accordance with school, state and federal requirements.
3. Review files to determine recommendation for surplus, obsolete, and non-functioning inventory.
4. Complete all inventory procedures in a professional manner in accordance with school policy and Utah state law.
5. At the end of each school year and books and materials that have been damaged, have no useful life, or are no longer needed will be reviewed and disposed of accordingly.
6. Faculty and staff are not authorized to dispose of any books or materials without appropriate administrative approval.
7. All books should be disposed of according to Utah Regulation Code 53A-12-207.

REFERENCES

Utah Code 51-4-1 51-4-2 51-7-3
Utah Code 52-4-203
Utah Code 53A-2-108 53A-3-14-20 53A-3-303 53A-11-1205-1208 53A-12-102 53A-20
Utah Code 53E-3-804
Utah Code 53G-7-503-504 53G-7-701 53G-8-212
Utah Code 63A-3-401-406
Utah Code 63G-2-604
Utah Code 63G-6a-403-408 63G-6a-601-612 63G-6a-701-711 63G-6a-802 63G-6a-1204 63G-6a-2304.5-2306
Utah Code 67-16 67-21-3
Utah Code 76-8-402
Utah Code R277-113
Utah Code R277-114-3
Utah Code R277-407
Utah Code R277-419
Utah Code R277-515-516
Administrative Code R33-3