

AMERICAN LEADERSHIP ACADEMY

Fiscal Procedure & Policy Manual

Updated 06/18/2025



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 the following please report it.

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).

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
4. Code 53A-3-303); and (6) be authorized to assign portions of fund balance intended to be used for specific purposes.
5. According to R277-113-5 the school shall review the school's fiscal policies and procedures regularly.
6. The school shall develop a plan for annual training of the school employees on policies and procedures enacted by the school specific to job function.
7. Fiscal policies and procedures shall be available at the school's finance office, and be publicly available on the school's website.
8. 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 any changes to any monitoring plan. The Executive Director shall monitor compliance with program outcomes, reporting requirements, and financial requirements.
9. 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 revenue, expenditures, inventories, and personnel transactions to include reconciliations.

INTERNAL CONTROL

American Leadership, under the direction of the Board of Trustees, is required to establish and maintain adequate accounting records and internal control procedures. Internal control consists of five components:

1. Control environment
2. Risk assessment
3. Control activities
4. Information and communication
5. Monitoring

The objectives of internal control relate to financial reporting, operations, and compliance. All levels of administration are responsible for preventing and detecting instances of fraud and related misconduct and for establishing and maintaining proper internal controls that provide security and accountability of the resources of the school. Administration is also responsible for recognizing risks and exposures inherent to these areas of responsibility and for being aware of indications of fraud or related misconduct.

Internal control procedures provide ALA with the foundation to properly safeguard its assets, implement management's internal policies, provide compliance with state and federal laws and regulations and produce timely and accurate financial information.

Any employee with reasonable basis for believing fraudulent or related misconduct has occurred should report such incidents to the designated authorities within the school or to the Utah State Office of Education.

GENERAL POLICIES

1. During the spring of each year, the Business Administrator shall establish a balanced budget for each non-categorical program 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.
 - d. 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.
1. Any school employee who becomes aware of or suspects willful violation of any school fiscal policy shall report such to the Business Administrator immediately.
 2. The Records Officer shall ensure that records are maintained and destroyed in accordance with the Utah State General Retention Schedule (Utah Code 63G-2-604).
 3. No school employee shall misuse public funds. (See Utah Code 76-9-402).

IMPROPER USE OF SCHOOL PROPERTY OR EMPLOYMENT

1. The school does not tolerate any type of theft including that of school property that is perceived by employees 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.
2. 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.
3. 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).
4. The Utah Public Officers’ and Employees’ Ethics Act prohibits school employees from using their positions to acquire private economic or other interest that are substantially different from those available to the general public.
5. Employees shall not open accounts or memberships with merchants using the name or tax id number of the school for personal use.
6. The employees shall keep school and personal business separate.
7. Personal business shall not be transacted on school time.
8. 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 is required by Utah Code 53G-4-404 to provide an annual financial report containing items required by law or by the state board and attested to by independent auditors. The school shall use fund and program accounting methods and standardized account codes capable of producing financial reports that comply with generally accepted accounting principles and financial reporting.

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 its 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.

FINANCIAL REPORTING

American Leadership Academy recognizes the importance of maintaining accurate financial records in order to support its decision-making responsibilities. Accordingly, the school will comply with all applicable federal and state accounting laws and regulations. The school shall conduct its financial reporting in a manner that is consistent with the basis of accounting as required by and in accordance with "Generally Accepted Accounting Principles" (GAAP), as established by the "Governmental Accounting Standards Board" (GASB) and arrange for audits of financial reporting in accordance with the "Generally Accepted Auditing Standards" (GAAS). If the school follows "Financial Accounting Standards Board" (FASB), the school shall provide reconciliation between the accrual basis of accounting and modified accrual basis of accounting. The school shall provide data and information consistent with program accounting and report annually to the Utah State Board of Education, financial data in accordance with the uniform chart of accounts for schools. The school shall upload required financial information to the Utah Public Finance Website.

PROGRAM ACCOUNTING

According to R277-113 program accounting will allow for year-end GAAP and that initial transactions, and adjusting entries if applicable, be recorded in the proper program. Accurate program, object, and revenue codes, as established in the Board approved Chart of Accounts, must be applied.

PROGRAM MONITORING

According to R277-114 procedures need to be in place for public education program monitoring and corrective action for noncompliance with identified program requirements, program accountability standards and financial propriety.

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 email 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 maintain 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 policies and procedures governing the initiation, authorization, and review of all fundraising activities at American Leadership Academy. 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 inconsequentially, 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 Board of Trustees 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.
 1. 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.
 2. 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.
 3. The collection of money associated with fundraisers for school sponsored activities will comply with the school's cash receipting policies.
 4. The expenditure of any public funds associated with fundraisers for school sponsored activities will comply with the school's cash disbursement policies.
 5. Properly approved school sponsored activities may use the school's name, facilities, and equipment, and utilize ALA employees and other resources to supervise, promote, and otherwise staff the activity or fundraiser.

6. School sponsored activities must comply with all fee approval and fee waiver provisions established in Utah Code and Utah State Board of Education rules.
7. 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.
8. Donations from individuals or organizations will follow ALA's gift and donation policy.
9. 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.
10. 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.

GENERAL FUNDRAISING STANDARDS

PURPOSE

The Board of Trustees recognize that fundraising is an important source to provide needs over and above those available through regular school sources. The Board recommends that great care and restraint should be exercised by school level personnel in planning and implementing fundraising projects.

SCOPE

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

DEFINITIONS

"Crowdfunding" is the practice of funding a project or venture by raising many small amounts of money from a large number of people, typically via the internet.

"Fundraiser" or "Fundraising Activity(ies)" means a school sponsored activity or event that uses students to generate funds. A fundraiser may involve the sale of goods or services, the solicitation of monetary contributions from individuals and/or businesses, or any other lawful means or methods using students to generate funds. The primary purpose of a Fundraiser is to raise monies to provide financial support to the school or any of its classes, groups, teams, or programs. As provided in this policy, certain Fundraising Activities may also be organized to benefit a particular charity or for other charitable purposes.

"Group Fundraiser" means a Fundraising Activity in which funds raised are used for the mutual benefit of the team or organization and not to offset the expenses of individual students.

"Individual Fundraiser" means a Fundraising Activity in which funds raised by each student are used to pay that individual student's costs.

"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 LEAs or other public bodies (Utah Code 51-7-3[26]).

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

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

GUIDELINES

The following specific rules will govern fundraising efforts.

1. The proceeds of fundraising activities may only be used to purchase the equipment, supplies, services, etc. that are directly related to the specific fundraising activity for which the funds were acquired.
2. The proceeds of fundraising activities may be used for purposes such as to purchase equipment and/or materials, supplies, student travel and activities, and student admission or participation fees to tournaments or other special events.
3. All fundraising efforts must have prior approval by the Director and/or designated administrator. In order to receive this approval a Request for Approval of Fundraiser form must be completed.
The Director and designee will review the following before approval.
 - The purposes of the fundraising effort.
 - How the money will be collected, accounted for and spent.
 - Guidelines and directions that will be given to students regarding their participation.
 - Identify any potential risk concerns.
4. Projects where school classes or organizations buy or have donated raw materials, turn them into a finished product under the supervision of school personnel, and sell them to the public, is allowed.
5. School-wide projects planned and carried out by non-student groups such as the Parent Council may be approved. Some examples include school carnivals, concessions, book fairs, etc.
6. Projects which involve a finished product or services provided by a vendor which require sale by students may be allowed, provided that the vendor has been approved by school administration.
7. The solicitation of money, goods, and/or services from local businesses may be allowed only with school administrative approval.
8. The solicitation of direct donations from patrons may be allowed when the need and use of the funds is identified and approved by school administration.
9. "Adopt a School" or school business partnerships which result in the school receiving funds, services, or materials may be allowed and are encouraged.
10. Student grades or citizenship standing shall not be affected by a student's ability or willingness to participate in fundraising efforts.
11. Students shall not be required to participate in fundraising efforts as a condition for belonging to a team or group; nor shall a student's fundraising effort affect his/her play time or standing on

said team or group. Students must be given the opportunity to directly pay the costs that are assessed to them.

12. An individual or group may not use the facilities or resources of the school to conduct a personal fundraising effort not sponsored by the school except on a rental basis according to Facility Fee Rates.
13. Donations by individuals, businesses, and entities may be characterized as a charitable donation and possibly be tax deductible. In order for donations to be characterized as a charitable donation for tax purposes, the donor must not receive any goods, services, or other consideration in return for the donation.
14. All monies raised through fundraisers for school-sponsored activities are considered public funds.

RECEIPT AND USE OF FUNDRAISING PROCEEDS

1. Proceeds from Fundraising Activities must be received in compliance with American Leadership Academy's Accounting Procedures.
2. ALA maintains full discretion on whether to accept any proceeds from Fundraising Activities.
3. The proceeds of any Fundraising Activity may be used only consistent with this section and only for the purpose identified and approved in the Approval Request and Disclosure.
4. Proceeds of Fundraising Activities may not be used to hire additional personnel or to cover or augment the salary/stipend of existing personnel.
5. Surplus or unused funds from Fundraising Activities, whether individual or Group, must be used for other immediate program expenses or they revert to the school. In no case will surplus funds revert to students or parents, and surplus funds should not be held over from year to year.
6. Students who earn money through an Individual Fundraiser may be credited an appropriate amount against any costs that are assessed individually to them by the organization sponsoring the Fundraiser. However, surplus or unused funds revert to the team/group sponsoring the Fundraiser and not to the student or parent.
7. The costs associated with each school program are divided into four categories: (a) facilities expenses, (b) basic program expenses, (c) uniform expenses, and (d) travel expenses.

GENERAL RULES AND RESTRICTIONS

The following specific rules govern all Fundraising Activities. The Board authorizes the Executive Director or his designee to develop Administrative Directives, practices, and procedures to clarify these rules and restrictions as questions arise.

1. A school tax exempt status number may be used only in accordance with Utah State Tax Commission guidelines and applicable ALA policies, including but not limited to American Leadership Academy Accounting Procedures and purchasing policy.

2. No rewards or prizes may be offered to groups, classes, or students unless specifically approved by the school principal and business administrator. No rewards, prizes, commissions, kickbacks, or other direct or indirect compensation may be received by any school employee or volunteer.
3. Student grades or citizenship standing shall not be affected by a student's ability or willingness to participate in any Fundraising Activity.
4. Sales quotas for students may not be a part of any Fundraising Activity, and students may not be required to pay for any unsold items which are returned to the school.
5. Students may not participate in a Fundraiser for a team or organization to which they do not belong. For example, a sport for which students must try out may not hold a Fundraiser that uses students trying out for the team but who have not yet been selected for the team. Only those students who make the team may participate in the Fundraiser.
6. Students may not be assessed fees in excess of the Board approved Fee Schedule. Students who qualify for fee waivers are encouraged to participate in Fundraising Activities as part of the requirement to work in exchange for the fees waived. Sales quotas may not be established as a condition for a fee waiver.
7. An individual student or group of students may not use the facilities or resources of the school to conduct a personal fundraising effort not sponsored by the school except on a rental basis as outlined in American Leadership Academy's School Facility Use.
8. Raffles are illegal in Utah and are, therefore, prohibited as a Fundraising Activity. A raffle is defined as an activity in which people purchase an opportunity to win something which is ultimately determined by chance.

NON-SCHOOL SPONSORED ACTIVITIES & 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 or ALA name without express ALA permission.
 - b. NOT use the ALA 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 an ALA's risk management or insurance policy. Non-school sponsored activities must provide their own insurance through a third-party insurer.
 - e. NOT provide additional compensation or stipends for ALA employees, if the activity is not substantially different from an employee's regular job functions and duties and outside of employee's contract hours.
 - f. Not co-mingle public funds and private fundraising proceeds or expenditures.

- g. 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. This notification shall occur using the “Non-School-Sponsored Parent Notification” form. A copy of this form shall be submitted to the business administrator by the employee prior to the event.
- 3. Non-school-sponsored activities may work in conjunction with the school to raise funds. The school may allow these groups to use ALA facilities at little or no charge in exchange for contributions or percentages of proceeds. The school may choose to provide some level of support or pay for portions of these activities. These arrangements shall be set forth in a written agreement or contract, and all transactions will be conducted as “arm’s-length transactions.” These agreements shall take into consideration the LEA’s fiduciary responsibility for the management and use of public funds and assets. The terms of these contracts will be approved by the facilities use agreement approver, and the business administrator.
- 4. Non-curricular clubs specifically authorized under Utah Code 53A–11–1205 through 1208 are not considered school-sponsored.

EMPLOYEE RELATIONSHIPS & DISCLOSURE

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

2. Parental notification is required if ALA students are recruited to participate in these activities.
3. ALA employees may not set up bank accounts for activities or fundraisers associated with ALA responsibilities or job functions.
4. ALA employees may not direct fees or fundraiser proceeds from school-sponsored activities to outside entities.
5. ALA employees may not direct operating expenditures to outside funding sources or groups to avoid ALA procurement rules (such as equipment, uniforms, salaries or stipends, improvements, maintenance for facilities, etc.).
6. ALA employees must comply with ALA procurement policies and procedures, including complying with competitive quotes; bid splitting; and not accepting gifts, gratuities, or kickbacks from vendors or other interested parties.

CAPITAL FUNDRAISING/LARGE FUNDRAISING PROJECTS

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:

1. Prospective construction, maintenance or renovation plans and estimated costs.
2. Proposed naming opportunities.
3. Proposed fundraising timeline.
4. Loans or financing agreements.
5. Maintenance or upkeep requirements and costs.
6. Assurances of compliance with Title IX (e.g., available for use by both male and female students and/or for several purposes or activities.)

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.

REFERENCES

Utah Admin. Code R277-113

Utah Code 53A-11-1205

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

PURPOSE

The purpose of this policy is to establish LEA policy and procedure governing the acceptance, valuation, and recognition of all types of donations, gifts, and sponsorships for the 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. ALA encourages and supports community and business partnerships that enhance and supplement the public education system. The school is committed to work effectively with donors and sponsors to provide donation receipts, as required by law, and to facilitate the donor's charitable intent to the extent that the intent of the donation is in harmony with ALA goals and the law, and is appropriately approved. The school is ultimately responsible for the accounting, custody, expenditure, and allocation of all monies, including those that are obtained through donations, gifts, and sponsorships. The school 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. ALA reserves the right to decline, restrict, or redirect donations, gifts, and sponsorships.

SCOPE

This policy applies to all ALA 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, ALA and all school employees will act

ethically, consistent with the ALA'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 63G6a).

DEFINITION

"Donation" means money, equipment, supplies, or other goods given to the school or programs as a complete transfer of ownership, rights, privileges, and/or title and for which no goods or services were provided to the donor. For purposes of this policy, "donation" does not include time or service spent by volunteers; money received through fundraising activities as defined in American Leadership Academy Fundraising Policy; or revenues from advertising, rents, sales, or any other source for which the payee received tangible or financial benefit.

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 LEAs or other public bodies [Utah Code 517-3(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 ALA, and should be used for the purpose for which they were donated and in accordance with State and school policies.
3. ALA recognizes that fundraising efforts, donations, gifts, sponsorships, and public support vary among schools. 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 is committed to principles of gender equity and compliance with Title IX guidance. The school commits to use all facilities, unrestricted donations and gifts, and other available funds in harmony with these principles. The school reserves the right to decline or restrict donations, gifts, and fundraising proceeds, including those that might result in gender inequity or a violation of Title IX. The benefits derived from donations and gifts should be equitable for all students, comply with Title IX, and be in harmony with Article X of the Utah Constitution.

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 ALA upon delivery.
7. ALA employees may not direct operating expenditures to outside funding sources to avoid ALA procurement rules (operating expenditures include equipment, uniforms, salaries or stipends, improvements or maintenance for facilities, etc.).

8. ALA employees must comply with 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, or school 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. If donations or gifts are offered in exchange for advertising or other services, an objective valuation will be performed and a charitable receipt will be issued by the school.
13. 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.
14. 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.
15. Donations and gifts over \$250 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 finance office. These receipts will be generated from the information provided on the "Donations, Gifts, and Sponsorships" form.
16. "Contribution" means a voluntary gift or donation of money, service, or anything else of value, to an LEA for the LEA's use and not for the primary use of an individual employed by the LEA; and includes a philanthropic donation; admission to a seminar, vendor fair, charitable event, fundraising event, or similar event that relates to the function of the public entity. It is not unlawful for an LEA to give, offer, promise, or pledge to give a contribution to another LEA.
 - a. A person is not guilty of unlawful conduct for giving or offering, promising, or pledging to give a contribution to an LEA, unless done with the intent to induce the LEA, in exchange, to:
 - i. Award a contract or grant;
 - ii. Make a procurement decision; or
 - iii. Take an action relating to the administration of a contract or grant.
 - b. A person is not guilty of unlawful conduct for giving or offering, promising, or pledging to give something of value to an LEA to which a procurement professional or contract administration professional belongs, unless done with the intent to induce a public entity, in exchange, to:
 - i. Award a contract or grant;

- ii. Make a procurement decision; or
 - iii. Take an action relating to the administration of a contract or grant.
- c. An individual is not guilty of unlawful conduct for receiving or accepting, offering or agreeing to receive or accept, or asking for a promise or pledge of a contribution on behalf of an LEA, unless done with the intent that the LEA, in exchange:
- i. Award a contract or grant;
 - ii. Make a procurement decision; or
 - iii. Take an action relating to the administration of a contract or grant.
- d. Penalties for violating this statute are established in Utah Code 63G-6a-2404 and 2407. An individual will adhere to these penalties and report violations to the attorney general's office, as required by statute.
- i. 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 public employment.

PROCEDURES FOR DONATIONS, GIFTS AND SPONSORSHIPS

Types of Donations, Gifts and Sponsorships

1. 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.
2. Cash Donations:
 - a. Cash donations are welcomed and may be accepted from private individuals, companies, organizations, clubs, foundations, and other appropriate entities. All cash donations will be received in compliance with the ALA's cash receipting policies.
 - b. Cash donations may be used to fund or enhance programs, facilities, equipment, supplies, services, etc.
 - c. Cash donations may not be used to hire regular classroom teachers, thereby altering the staffing ratios. However, classroom assistants, coaching assistants, or specialists of any kind, including individuals who may hold educator licenses, may be hired using the funds received. Donations to fund such positions shall be made to a program, school, division, or department—not directly to individuals—and employment will be processed through the 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 inequities that violate Title IX or other laws, are not economically in the best interest of the school, interfere with educational goals, or for any other reason determined by the school.
 - d. Cash donations shall not be used to augment an employee's remuneration beyond the remuneration associated with the salary schedule of the employee's position.

3. Donor and Business Partner Recognition:
 - a. Donor and business partner recognitions may be placed on equipment, furniture, and other donated gifts that are not considered capital or fixed assets. Non-permanent recognitions may be placed on school buildings or structures with written approval from the Executive Director. The board may grant approval for the naming of buildings, structures, rooms, or other school facilities
 - b. The business administrator may authorize banners, flyers, posters, signs, or other notices recognizing a donor or school business partner. Such materials shall feature the school-business partnership and not promote or endorse the business named.
4. Equipment, Supplies, or Goods: The school may accept donated equipment, supplies, or goods for use in the school or school programs. These items shall be valued at the fair market value at the time of the contribution. If advertising or other services are offered in exchange for the donation or gift, this may alter the valuation amount.

Approval and Acceptance of Donations, Gifts, and Sponsorships

1. Donations, gifts, and sponsorships valued at more than \$250 must be documented on the school “Donation, Contribution, or Sponsorship” form. This form must be completed prior to the acceptance of money or goods, and must be retained in the school accounting records. A copy of the completed form will be given to the business administrator, and a receipt for charitable contribution purposes will be issued to the donor.
2. Approval levels are as follows:
 - a. Money, goods, supplies, or in-kind donations, gifts, or sponsorships valued at \$250–\$10,000 must be documented on the school “Donation, Contribution, or Sponsorship” form and be approved by the business administrator.
 - b. Money, goods, supplies or in-kind donations, gifts, or sponsorships valued at \$10,000–\$50,000 must be documented on the school “Donation, Contribution, or Sponsorship” form and be approved by the business administrator and executive director prior to acceptance.
 - c. Money, goods, supplies or in-kind donations, gifts, or sponsorships valued at more than \$50,000 must be documented on the school “Donation, Contribution, or Sponsorship” form and be approved by the ALA 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 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 donation or gift timeline

- d. Loans or financing agreements
 - e. Maintenance or upkeep requirements and costs
 - f. Assurances of compliance with Title IX
2. The executive 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 ALA. Decisions regarding naming opportunities are within the sole discretion of the board.

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.

INVESTMENTS

All investments will be in compliance with the Utah State Management Act, Utah Code 51-7-1 and the rules of the Utah Management Council, Utah Code Section R628-2.

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:
 - i) State and federal grants
 - ii) Donations
 - iii) Fees
 - iv) 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. To the greatest extent practicable the school must provide a preference for the purchase of goods and materials produced in the United States.
6. Regardless of cost, grantee must maintain effective control and safeguard all assets and assure that they are used solely for authorized purposes.
7. 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

Utah State Law imposes particular requirements for the different dollar amounts of purchase. 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 \$5000. (Utah Code 63G-6a-408, Admin 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, Admin 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.

For contracts over \$25,000 you must verify that the person with whom you intend to do business is not excluded or disqualified. This must be done by either:

1. Checking SAM; or
2. Collecting a certification from that person, or
3. Adding a clause or condition to the covered transaction with that person.

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 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

If using state contracts three quotes are not necessary. If not then follow these procedures if the total purchase is between:

1. \$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.
2. \$1,001-\$10,000: The purchaser shall obtain at least two competitive quotes and purchase item/service from the supplier offering the lowest quote. Quotes must be attached to the purchase documentation and maintained as part of the school's records.
3. \$10,001-\$50,000: The purchaser shall obtain at least two competitive quotes and purchase item/service from the supplier offering the lowest quote meeting specifications. Quotes must be attached to the purchase documentation and maintained as part of the school's records. The signature of a board member is required on the purchase order.
4. 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 the business administrator, and/or director and two board members are required for final approval.
5. 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 the section above.
6. 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 two board members are required for final approval.

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, and/or director and a board member are required for final approval.
2. Costing between \$25,001 and \$80,000 may be procured by obtaining a minimum of two 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 and two board members are required for final approval.

To the greatest extent practicable the school must provide a preference for the purchase of goods and materials produced in the United States.

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, is a public emergency, or the State gives authority. 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 American Leadership Academy's CNP Procurement Plan.

COMPLIANCE WITH LAW

In all activities, school employees shall co' Ethic Act, 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 allowable, 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.

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, 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 allowability, 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. Tracing of Federal fund expenditures must be adequate to establish that such funds have been used according to the Federal statutes, regulations and the terms and conditions of the Federal award.
6. All expenditures made using cash, checks, credit/purchase cards, electronic fund transfers, etc. shall be recorded in the school's accounting records.
7. Passwords should be established on user access to the accounting system and changed periodically.
8. 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.).
9. 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
10. 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.
11. 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.
12. The school must comply with applicable LEA and state purchasing laws.
13. Expenditures, contacts and exclusive contracts will follow guidelines outlined in the State Procurement Code.
14. Construction and improvements must comply with the provisions of the State Procurement Code.
15. Purchases of goods or services with school funds for personal use or personal gain are strictly prohibited.
16. Multi-year contracts must comply with Utah Code 63G-6a-1204.
17. No funds or assets of ALA may be contributed to any political party or organization or to any individual who either holds public office or is a candidate for public office. The direct or indirect

use of any funds or other assets of ALA for political contributions in any form, whether in cash or other property services, or the use of facilities is strictly prohibited. ALA also cannot be involved with any committee or organization that raises funds for political purpose.

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.
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. The director's travel must be approved by the board.

TRAVEL EXPENDITURES AND REIMBURSEMENT PROCEDURES

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 business administrator in extraordinary circumstances.
2. Travel costs may be charged on an actual cost basis, or on a per diem or mileage basis in lieu of actual cost incurred, or a combination of both provided the method used is applied to the entire trip and not just certain days.
3. Mileage reimbursement if not at actual cost will be at 44.5 cents per mile.
4. Costs incurred by employees and officers for travel, including costs of lodging, other subsistence, and incidental expenses, must be considered reasonable and otherwise allowable only to the extent such costs do not exceed charges normally allowed by the school in its regular operations. In addition, if these costs are charged directly to the Federal award documentation must justify that participation of the individual is necessary to the Federal award, and the costs are reasonable.
5. Airfare costs in excess of the basic least expensive unrestricted accommodations class offered by commercial airlines are unallowable except when such accommodations would require circuitous routing, travel during unreasonable hours, excessively prolong travel, result in additional cost that would offset the transportation savings, or offer accommodations not reasonably adequate for the traveler's medical needs. Any accommodations must be justified and documented.
6. Only air travel by a commercial carrier is allowed.
7. If using Federal funds for travel expenditures, documentation must show that participation of the individual is necessary for the project.
8. 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.

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. Passwords 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 procurement policy), reimbursement forms, shipping documents, contracts, travel forms, etc. All expenditures shall be recorded in the school's accounting records to its allowable program according to state or federal law.
4. 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.

UNCLAIMED PROPERTY

The Utah Unclaimed Property Act, Utah Code 67-4a-101 through 902, requires businesses and others to review their records each year to determine whether they hold funds, securities, or other properties that have been unclaimed for the required dormancy period, and to make an annual report of their findings. Items to report include the following:

1. Unclaimed property or a check that has a value of \$50 or more and the holder's records do not disclose the address to be inaccurate.
2. Unclaimed property or a check that has the value of under \$25, and amount over \$25 where the identity of the owner is unknown. These items may be added together and the total reported.

The finance secretary will file the annual report to the State by November 1 of each year. The report should include items reportable as of the preceding June 30 minus one year. For example, the report due November 1, 2021 would include all unclaimed property through June 30, 2020.

The finance secretary will provide written notice to the apparent owner of the unclaimed property at least 60 days before the November 1 filing deadline.

To lessen unclaimed property, the financial secretary should review outstanding check reports on a regular basis and if the check has not cleared the bank after six months from issuance, contact the

vendor to determine why the check has not been presented to the bank for payment. If the outstanding check is in error in any way it may be voided and not reported as unclaimed property.

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. Passwords should be kept secured and changed periodically.
2. Each journal entry or electronic fund transfer should be substantiated by supporting documentation and recorded in the school's accounting records.

REVIEW PROCESS

1. Monthly bank reconciliations 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, 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, State and Federal 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 and be allowable, reasonable, and necessary.
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. “Common education expense”: means an expense the school incurs that is related to the delivery of instruction for all courses, unrelated to a specific course, program or activity. It includes the employment of educators and staff, the provision of capital facilities, and operation and maintenance costs.
- B. “Course”: means an activity, a course, or program that a school: (1) intends to deliver instruction; (2) provides, sponsors, or supports; and (3) conducts primarily during school hours. It includes a course in which a student is required to enroll as a condition of participation in a separate extracurricular activity.
- C. “Discretionary project”: means a project that a student completes in lieu of or in addition to a required classroom project in accordance with Section 53G-7-503.
- D. “Extracurricular activity”: means an activity or a program that is not a course, and is provided, sponsored, or supported by the school. “Extracurricular activity” does not include a noncurricular club.
- E. “Fee” means a charge, expense, deposit, rental, or payment:
 - 1. Regardless of how the charge, expense, deposit, rental, or payment is termed, described, requested, or required directly or indirectly;
 - 2. In the form of money, goods, or services; and
 - 3. That is a condition to a student’s full participation in an activity, course, or program that is provided, sponsored, or supported by an LEA.
 - 4. Includes:
 - a. A fine other than a fine described in Subsection (D)(5).
 - 5. Does not include:
 - a. A student fine that a school approves for:

- i. Failing to return school property;
 - ii. Losing, wasting, or damaging private or school property through intentional, careless, or irresponsible behavior, or as described in Utah Code 53G-8-212; or
 - iii. Improper use of school property, including a parking violation;
 - iv. School approved fines.
 - b. A payment for school breakfast or lunch;
 - c. A deposit that is a pledge securing the return of school property and refunded the school refunds upon the return of the school property; or
 - d. A charge for insurance, unless the insurance is required for a student to participate in an activity, course, or program.
 - e. Money or another item of monetary value that a student or the student's family raises through fundraising.
- F. "Fee course" means a course that is not a non-fee course.
- G. "Fundraiser," "fundraising," or "fundraising activity" means an activity or event that a school provides, sponsors, or supports; and 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.
- H. "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.
- I. "Fundraiser," "fundraising," or "fundraising activity" does not include an alternative method of raising revenue without students.
- J. "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.
- K. "Individual fundraiser" or "individual fundraising" means a fundraising activity where money is raised by each individual student to pay the individual student's fees.
- L. "Instructional equipment" means an activity, course, or program-related tool or supply that:
 - 1. Is required for a student to use as part of an activity, course, or program in a secondary school;
 - 2. Becomes the property of the student upon exiting the activity, course, or program; and
- M. "Instructional Equipment" does not include;
 - 1. School equipment;

2. An instructional supply; or
 3. A personal student supply for a secondary student.
- N. "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.
1. Does not include a personal student supply for a secondary student.
- O. "Maintenance of school equipment" means a cost, payment, or expenditure related to storing, repairing or keeping school equipment in good working condition. Does not include the cost related to end-of-life replacement.
- P. "Noncurricular club" has the same meaning as that term is defined in Section 53G-7-701.
- Q. "Non-fee course": means a course that results in course credit or a course grade within the core standards the state board establishes under Section 53E-4-202 and other statutory requirements for:
- a. English Language Arts;
 - b. Health Education;
 - c. Mathematics;
 - d. Science; and
 - e. Social Studies.
- R. "Non-waivable charge" means a cost, payment, or expenditure that:
1. Is a personal discretionary charge or purchase;
 2. Is a charge for insurance, unless the insurance is required for a student to participate in an activity, class, or program;
 3. Is a charge for college credit related to the successful completion of a concurrent enrollment class or an advanced placement examination; or
 4. Except when requested or required by an LEA, a charge for a personal consumable item such as a yearbook, class ring, letterman jacket or sweater, or other similar item.
 5. By Utah Code, federal law, or Board rule is designated not to be a fee, including a school uniform, a school lunch or a charge for a replacement for damaged or lost school equipment or supplies.
- S. "Personal student supply": means, for a secondary student, an object, tool, material or supply that:
1. Is the personal property of the student;
 2. Regardless of the use of the supply in the instructional process, individuals not enrolled in the course or activity also commonly purchase and use; and
 3. Has a high probability of regular use in activities other than school-sponsored activities. It includes pencils, papers, notebooks, crayons, scissors, and basic clothing.
- T. "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.

- U. "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.

- V. "Provision in lieu of fee waiver": means an alternative to fee payment or waiver of fee payment. It does not include a plan under which fees are paid installments or under some other delayed payment arrangement.

- W. "Regular school day" has the same meaning as the term "school day" described in Section R277-419-2.

- X. "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.

- Y. "School activity clothing:" means special shoes or items of clothing that:
 1. Meet specific requirements, including requesting a specific color, style, fabric, or imprint;
 2. A school requires a student to provide and wear to an activity, course, program related activity; and
 3. The student rents while participating in the activity; or become the property of the student upon exiting the activity, course, or program.
 4. "School activity clothing:" does not include a school uniform or clothing commonly found in students' homes.

- Z. "School equipment" means a machine, equipment, facility or tool that is durable, reusable, that a secondary school owns, and a student uses as part of an activity, course, or program in a secondary school.
- AA. "School uniform" means special shoes or items of clothing that meet specific requirements, including requesting a specific color, style, fabric, or imprint and that a school requires a student to provide and wear during school attendance and is the property of the student. "School uniform" does not include school activity clothing.
- BB. "Secondary school" means a school that provides instruction to students in grades 7, 8, 9, 10, 11, or 12.
- CC. "Textbook" includes a hardcopy book or printed pages of instructional material, including a consumable workbook, or computer hardware, software, or digital content. It does not include school equipment, instructional equipment or instructional supplies.
- DD. "Waiver" means a full release from the requirement of payment of a fee and ~~from~~ any provision in lieu of fee payment.

ESTABLISHING A FEE SCHEDULE

- A. The school, school official, or employee may not charge or assess a fee or request or require something of monetary value in connection with an activity, class, or program provided, sponsored, or supported by, and including for a course or an extracurricular activity, unless the fee:
 - 1. Has been set and approved by the ALA governing board;
 - 2. Is equal to or less than the maximum fee amount established by the ALA governing board; and
 - 3. Is included in an approved fee schedule.
- B. 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 median income of families;
 - 4. The number and monetary amount of fee waivers, designated by individual fees, annually granted within the prior years.
 - 5. The historical participation and school interest in certain activities.
 - 6. The prior year fee schedule.
 - 7. Other resources available through donations and fundraising.
- C. If the school charges a fee, the school shall annually publish:
 - 1. The school's fee waiver policies and fee schedule, including the fee maximums;
 - 2. The school's fee waiver application;

3. The school's fee waiver decision and appeals form; and
4. The school's fee notice for families.

D. 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 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.

E. 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. 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.
4. A maximum fee amount per student for each activity.
5. 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.
6. 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.
7. 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.

- a. 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.
 - b. A fee shall be equal to or less than the expense incurred by the school to provide for a student activity, course, or program.
 - c. An additional fee may not be charged, or a particular fee may not be increased to supplant or subsidize another fee.
8. Fee maximum should be set to protect students from unreasonable expenditures in order to participate in classes, activities, or programs.
 9. Waivers must be funded through unrestricted State revenues or other unrestricted local revenues.
 10. 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.

B. Secondary Schools

C. Beginning with the 2025-2026 school year, the school may not charge a secondary student a fee:

- a. That is general in nature and for a service or good that does not have a direct benefit to the student paying the fee;
- b. For an expense related to a non-fee course;
- c. For a textbook;
- d. For school equipment; or
- e. A common education expense;

D. A school may charge a secondary student a fee for:

- a. Relating to a non-fee course or a fee course, for:
 - i. instructional equipment;
 - ii. a school field trip or activity trip or performance, including related transportation, food, lodging, and admission charges or participation fees;
 - iii. school activity clothing; a discretionary project; or
 - iv. a competency remediation program in accordance with Section 53G-9-803;
 - b. An expense related to a course, activity, or program that is a fee course, including:
 - i. instructional supplies;
 - ii. the life-cycle replacement costs for school equipment directly related to the fee course;
 - iii. a musical instrument rental;
 - iv. licensing fees for fine arts intellectual property; or
 - v. participating in a driver education course described in Section 53G-10-503.
 - c. An expense related to the following post-secondary-related courses, including tuition, college credit, an exam, or a textbook, as described in Section 53G-7-506:
 - i. an Advanced Placement course;
 - ii. an International Baccalaureate course; or
 - iii. a concurrent enrollment course, as described in Section 53E-10-302;
 - d. An extracurricular activity, including the life-cycle replacement costs for school equipment directly related to the extracurricular activity;
 - e. Open enrollment application processing in accordance with Section 53G-6-402; and
- E. A school may charge a secondary student or an individual a fee for an adult education course in accordance with Section 53E-10-202.
 - F. A fee may not be charged for student computer hardware or software unless it is for damaged or lost property.
 - G. The school may pursue reasonable methods for collecting student fees, up to including a collection agency.
 - H. The school may not withhold class schedules, student grades, or other school records, including graduation transcripts for unpaid fees.
 - 1. 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. 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.

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.

CREDIT TOWARDS GRADUATION

- A. Beginning for the 2026-2027 school year, a school that awards credit toward graduation shall ensure that at least one option of required courses and credits toward graduation exists that does not require the payment or waiver of any fee.
- B. Does not apply to a charter school that only offers one of the following for a given graduation requirement:
 - 1. An Advanced Placement course; or
 - 2. A concurrent enrollment course.
- C. Nothing in the provision above, requires the school to provide without a fee or fee waiver a specific activity, course, or program, or the student's preferred activity, course or program.

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. Beginning for the 2026-2027 school year, the fee schedule clearly identifies any fee for each activity, course, or program alongside the description of the activity, course, or program in the registration materials.
- D. 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.
- E. 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.
- F. 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. All fees are subject to fee waiver unless specifically identified as a non-waivable charge in this policy or UAC R277-407.
2. The school is not required to waive a non-waivable charge.
3. 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.
4. 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.
5. 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.
6. 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.
7. The school may not use revenue collected through fees to offset the cost of fee waivers by requiring students and families who do not qualify for fee waivers to pay an increased fee amount to cover the costs of students and families who qualify for fee waivers.
8. The school may notify students and families that the students and families may voluntarily pay an increased fee amount or provide a donation to cover the costs of other students and families.
9. The school may not identify a student on fee waiver to students, staff members, or other persons who do not need to know.

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. 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 student must reapply for fee waiver each school year.
6. 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.
7. Students may turn fee waiver applications into the finance office any time before October 1st. Students enrolled after October 1st may turn a fee waiver application into the finance office within 30 days of their enrollment.

F. 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) or Supplemental Nutrition Assistance Program (SNAP) funding, 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.

3. The school may charge a proportional share of a fee or reduced fee if circumstances change for a student or family so that fee waiver eligibility no longer exists.
4. The school may retroactively waive fees if eligibility can be determined to exist before the date of the fee waiver application.

G. 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.

H. 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.
4. During an appeal the requirement that the fee be paid is suspended.

I. 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 consider a fee.
- D. These fees shall be listed on the LEAs fee schedule and are subject to fee waivers.

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.

BUDGETING AND SPENDING REVENUE REQUIREMENTS

- A. The school shall follow the general accounting standards described in Rule R277-113 for treatment of fee revenue.
- B. The school shall:
 - 1. Establish a spend plan that provides students, parents, and employees transparency by identifying a fee's funding uses.

2. Establish a spend plan that identifies the needs of the activity, course, or program for the fee being charged and 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.

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.

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.

REFERENCES

Utah Code R277-407
Utah Code R277-113
UCA 53G-8-212
UCA 52-4-203
UCA 53G-7-603
HB 0309
HB 080
HB 344

FORMS

3270A In Lieu Service Agreement

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 play 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

The Business Administrator is responsible for the fiscal management of each Federal award and ensure that grant expenditures are:

1. Necessary to meet program objectives, align with goals of the program, and the need to use.
2. Allowable:
 - a. Complies with the cost principles and federal award.
 - b. Be consistent with policies and procedures applying uniformly to federal and non-federal activities and costs.
 - c. Be consistently treated as either direct or indirect costs.
 - d. Be adequately documented.
 - e. Be incurred during approved budget period.
3. Reasonable: The cost is a type generally recognized as ordinary and necessary for the operation of and proper and efficient performance of the Federal award.
4. Within the period of performance.
5. Included in the budget.
6. Coded using the proper account number codes.
7. Adequately documented with original receipts.
8. 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.
9. Selected items or cost may be allowable, allowable with special conditions, allowable with prior approval or unallowable.
10. Reimbursement requests may only be for expenditures that have already occurred or will occur within three business days of receipt of funds.
11. The school must maintain records which adequately identify the source and publication of funds provided for federally-assisted activities.
12. 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.
13. Unless federal or pass-through gives extension, all financial obligations must be liquidated no later than 120 days after period ends. (2 CFR 200-344).
14. According to CFR 200.112 the school must disclose in writing any potential conflict of interest to the Federal awarding agency or pass-through entity in accordance with applicable Federal awarding agency policy.
15. Pre-award costs are only allowable to the extent they would have been allowable and with written approval from the award agency.
16. 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.
17. All employees who are paid in full or in part with federal funds must keep records that document the time spent on grant activities and provide reasonable assurance these charges are accurate, allowable, approved and properly allocated. 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. Time and effort procedures should align with ED, Cost Allocation Guide.
18. Direct vs. Indirect: Salaries of administrative and clerical staff should be treated as "indirect" unless all of the following are met: Such services are integral to the activity, individuals can be specifically identified with the activity, such costs are explicitly included in the budget, and costs are not also recovered as indirect.
19. De Minimis Benefit: Limited work on another cost objective does not need to be captured in time and effort records. Employees may work 5% or less on another cost objective.

20. Federal funds can generally be used to pay for stipends for professional development or after-school programs. Time and effort documentation must be kept.
21. All necessary adjustment must be made such that the final amount charged to the Federal awards is accurate, allowable, and properly allocated.
22. Federal funds must be used to supplement not supplant.
23. Any school contract with a company obligates to the federal award on the date of the finalized contract.
24. Financial records, supporting documents, statistical records, and all other non-federal entity records pertinent to a Federal award must be retained for a period of five years from the date of submission of the final expenditure report.

SECTION 12: TIME AND EFFORT

PURPOSE

In accordance with Federal requirements prescribed by the Office of Management and Budget (OMB), charges to Federal awards for salaries and wages must be based on records that provide reasonable assurance that the charges are accurate, allowable, and properly allocated. In order to receive and maintain eligibility for funding, sponsoring agencies require organizations to gather documentation to substantiate that the level of salary or wages charged to Federal awards is commensurate with the effort expended.

STANDARDS

All employees who are paid in full or in part with federal funds must keep specific documents to demonstrate the amount of time they spent on grant activities. (2 C.F.R. Part 200.430(i)(1)). In addition, employees who are paid from state and local funds, but whose salaries are used for cost sharing or matching, must also keep time and effort documentation. Charges to federal awards for salaries and wages must be based on records that accurately reflect the work performed. These records must:

1. Be supported by a system of internal controls which provides reasonable assurance that the charges are accurate, allowable, and properly allocated.
2. Be incorporated into official records.
3. Reasonably reflect total activity for which the employee is compensated, not exceeding 100% of compensated activities.
4. Encompass both federally-assisted and all other activities compensated by the school.
5. Comply with the established accounting policies.
6. Support the distribution of the employee's salary or wages among specific activities.

PROCEDURES

All employees whose work is funded fully (100%) by a single cost objective or federal grant award or Special Ed state money must complete at minimum a semi-annual certification. The ~~semi-annual~~ certification must be:

1. Completed at the end of each term or at least every six (6) months (twice a year);
2. Be signed by the employee or the supervisor with direct knowledge of the work being performed.

3. If an employee is terminated before the end of a term then their supervisor will obtain a signed certification of time form at the time of their termination.
4. Hourly employees who work in more than one grant area must certify their time at the end of each pay period through the payroll timesheet tracking software.

It is important for payroll charges to match the actual distribution of time recorded on the certification documents. Budget estimates or other distribution percentages determined before the services are performed do not qualify as support for charges to federal awards.

REFERENCES

2CFR 200.430

SECTION 13: MAINTENANCE OF EFFORT

PURPOSE

Maintenance of Effort (MOE) refers to the requirement placed upon many federally funded grant programs that the school must demonstrate that the level of state and local expenditures remains relatively constant from year to year. It is a requirement of the Individuals with Disabilities Education Act (IDEA). This Act provides for the education of students who qualify for special education and related services. Funding is distributed to help schools provide the services required by each individual student. The school must demonstrate every year that they are maintaining the same level of financial funding from state and/or local funds toward their special education programs.

POLICY

A. Title I Maintenance of Effort

1. Under ESEA section 8521(a), before receiving any Title I funding, the school must show that the combined fiscal effort from state and local funds per student, or the aggregate expenditures of the school for the preceding year, is not less than 90 percent of the combined fiscal effort aggregate expenditures for the second preceding fiscal year.
2. Financial data will be reviewed at the close of each fiscal year to ensure compliance.

B. IDEA Maintenance of Effort

1. Under 34 CFR 300.203, the school must determine that the budget for the education of children with disabilities is at least the same amount, from at least one of the following sources, as the school spent for that purpose from the same source for the most recent fiscal year:
 - a. Local funds only;
 - b. The combination of state and local funds;
 - c. Local funds only on a per capita basis; or
 - d. The combination of state and local funds on a per capita basis.
2. Budgets will be reviewed bi-annually to ensure the required level of expenditures is maintained.

C. Reductions in MOE

1. The following items would reduce the amount required to meet MOE:
 - a. The voluntary departure or departure for just cause, of special education or related service personnel, who are replaced by qualified, lower-salaried staff;

- b. A decrease in the enrollment of students with disabilities;
- c. The termination of the obligation of the agency to provide a program of special education to a particular child with disabilities that is an exceptionally costly program because the child:
 - i. Has left the school;
 - ii. Has reached the age at which the obligation of the school to provide FAPE to the child has terminated; or
 - iii. No longer needs the program of special education.

REFERENCES

34 CFR 300.203-205

SECTION 14: 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 years plus the current year.
2. Bank statements and reconciliation reports should be kept for four years plus the current year. If canceled checks are combined with bank statements, bank statements and reconciliation reports should be kept for seven years plus the current year.
3. Deposit slips should be kept for four years plus the current year.
4. Receipt copies should be kept for four years plus the current year.
5. Check registers should be kept for seven years plus the current year.
6. Authorization for the use of school facilities forms should be kept two years.
7. Accident reports pertaining to visitors or minor student injuries should be kept for seven 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 years. These summary documents do not need to be printed provided they can be accessed in the accounting software upon demand.

SECTION 15: 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 administrative 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 following State and Federal law.
6. Inventory for Federal programs should follow the procedures outlined in DRF 200.313(d) and the disposition 200.313(c) (1) & (e). When the property is no longer needed in any current or previously Federally-funded supported activity, if the fair market value is greater than \$5000 the federal share needs to go back if under \$5000 no money is owed back to the program.
7. A complete inventory of all classrooms and offices is to be done at the end of each school year to verify inventory accuracy.

PROCEDURE

1. Inventory personnel are responsible for the monitoring and safeguarding of inventory in accordance with the following guidelines.
2. Compile and maintain inventory records as needed for tracking, auditing, and maintaining inventory. Records should include a description, serial number or other ID, source of funding, title, acquisition date and cost, percent of federal participation, use and condition.
3. Complete required reports in accordance with school, state and federal requirements.
4. Review files to determine recommendation for surplus, obsolete, and non-functioning inventory.
5. Complete all inventory procedures in a professional manner in accordance with school policy and Utah state law.
6. At the end of each school year all books and materials that have been damaged, have no useful life, or are no longer needed will be reviewed and disposed of accordingly.
7. Faculty and staff are not authorized to dispose of any books or materials without appropriate administrative approval.
8. All books should be disposed of according to Utah Code 53A-12-207.

SECTION 16: POLICY SCHOOL ADVERTISING RESTRICTIONS

PURPOSE

American Leadership Academy schools, grounds, and buildings are not public forums for the display or distribution of non-school information. Except as specifically authorized by this policy, no company, organization, group, or individual from outside the school may use the school facilities, property, or resources for the posting, display, or distribution of signs, banners, fliers, advertisements, bulletins, newspapers, posters, coupons, or other materials.

DEFINITIONS

1. "Advertising" and its derivative forms mean the use of school facilities or resources to describe, notify, or draw attention to a product, service, or event sponsored or offered by an outside entity such as a business. Students may not be used to solicit or sell advertising except as an authorized fundraiser under American Leadership Academy's Fundraising Policy.
2. "Fundraiser" means an activity or event provided, sponsored, or supported by a school that uses students to solicit funds. A fundraiser may involve the sale of goods or services, the solicitation of monetary contributions from individuals and/or businesses, or any other lawful means or methods using students to generate funds.

PROHIBITED AREAS

Unless specifically authorized under the permitted advertising of this policy, no school building, structure, vehicle, or other property, facility, or resource may be used for advertising, speech, or other

communication of any kind that may constitute a public forum, limited or otherwise. Such school property and resources may not contain any sign, flier, banner, name, logo, message, or other marking or material, whether permanent or temporary, of an individual, business, or other group from outside the school unless explicitly authorized by the Permitted Advertising section of this policy.

Advertising for outside entities using the following facilities or resources is expressly prohibited:

1. School marquees;
2. Fences, retaining walls, and other landscaping structures, except those forming the perimeter of an athletic field as permitted in the Permitted Advertising section of this policy.
3. The exterior of any building, structure, or facility;
4. Except as provided in Permitted Advertising section of this policy, the grounds surrounding any school building, including but not limited to lawns, trees, sidewalks, parking lots, playgrounds, or any other areas of real property.
5. Any mass communication system that uses student, parent, or employee telephone numbers to push notifications either through calls or text messages. Such systems may be used only to communicate consistent with this policy.

FLIERS AND OTHER MATERIALS GIVEN TO STUDENTS

American Leadership Academy receive a number of requests to have students take home printed material to advertise various programs and products. Some are from profit organizations and others are from non-profit organizations. As a general rule, the schools and departments at ALA are to allow only school-related literature, material, and information to be sent home with students. Students are not to be used as a means for individuals or organizations to distribute their advertising material. It is the intent of the ALA that only literature, material, and information that is appropriate and educationally relevant be distributed to students. All literature, material, and information to be distributed to students shall be approved by the school administrator. Aside from homework and other curriculum-related materials, schools are permitted to distribute to their students only the following types of literature, material, and information.

1. Official school newsletters;
2. Literature and material containing school news, programs, activities, and events;
3. Appropriate and approved Parent Teacher Council (PTC), literature;
4. Literature and material concerning the school's community education programs;
5. Literature and material concerning authorized school/business partnerships, programs, or fundraisers; and
6. Literature and material regarding government programs, activities, and events.

Except as specifically authorized above, all other types of literature and material are prohibited and shall not be distributed to students. All literature and material must be in compliance with, and shall not violate, applicable state and federal laws, rules, and school policies and procedures. Specifically, any materials containing the following are expressly prohibited.

1. Indecent, vulgar, or lewd material or obscenity as defined in reference to minors;
2. Libelous material;

3. Material that invades the privacy of others;
4. Material that promotes illegal activities for minors;
5. Material that infringes upon another's copyright or other intellectual property rights;
6. Advertising or commercial material from profit and non-profit organizations; and
7. Material from non-student sponsored organizations.

RECOGNITION FOR DONATIONS

Consistent with the ALA Donation Policy, the school may accept financial and other donations for use in the school or its programs. Donating does not create an exception to the advertising restrictions outlined in this policy, and administrators should reject donations that do more to advertise a business or product than provide for the needs of the school. Consistent with this paragraph, donations may be recognized as provided in this section. School administrators may choose to recognize generous financial donations to ALA by placing small plaques in a central location at the school site.

1. Plaques recognizing all financial donations shall be uniform in size and design.
2. The size, design, and wording on the plaques will be determined by administration and must serve the purpose of recognizing the donations rather than advertising any product or service of the donors.
3. Plaques remain the property of the school and may be moved or removed at any time at the discretion of administration.

School administrators may choose to recognize donations of equipment, fixtures, or other items such as trophy cases, statues, or furniture by placing or allowing a small plaque or other marking on or near the donated item. Such plaques and markings must be small, unobtrusive, and similar in design and wording to other plaques recognizing donated items at the school. As with plaques recognizing financial donations, plaques and other markings recognizing donated equipment, fixtures, or other items remain the property of the school and may be moved or removed at any time at the discretion of the school administrator.

School administrators may choose to recognize donations by briefly announcing the name of the donor at an assembly or activity. No assembly or activity should be held for the sole purpose of recognizing donations, and donors should not be said to have "sponsored" any school activity or event.

School administrators may choose to recognize donations by discreetly listing the name of the donor in a program or other document printed for some other purpose. Fliers, programs, or other documents should not be printed for the sole purpose of recognizing a donation. Logos, coupons, or other advertising of the donor should not be included in the recognition. Printed materials should not indicate that a school event or activity was "sponsored" by a donor.

PERMITTED ADVERTISING

Limited advertising is permitted only in the locations specified in this section and only under the conditions outlined in this policy. American Leadership Academy and its board members, administrators, officers, employees, agents, and representatives may neither sponsor nor endorse any individual, entity, or organization, or their respective goods, products, services, activities, messages, or events whose advertisement or other content is displayed on school property.

In general, ALA operates its schools as non-public forums. The advertising permitted by this section is intended to create a limited public forum for the advertisement of goods, products, services, activities, and events of outside individuals, entities, and organizations, subject to this policy and applicable

individual contracts. The school may redefine or close the limited public forum at any time and for any or no reason.

Advertisements and other speech shall not do any of the following:

1. Contain any content or offer to perform any conduct that may be illegal, false, inaccurate, threatening, harmful, hateful, abusive, harassing, stalking, tortious, defamatory, libelous, vulgar, obscene, indecent, lewd, profane, or invasive of a person's privacy.
2. Violate any state or federal laws, rules, regulations, or school policy and procedures.
3. Promote illegal discrimination on the basis of gender, race, color, religion, age, national origin, disability, or any other legally protected classification.
4. Promote activity that is illegal or unsuitable for minors.
5. Defame a person or organization.
6. Threaten or cause a disruption of a school or school-sponsored activity.
7. Impersonate or misrepresent any other person, entity, or organization, or forge or otherwise seek to conceal or misrepresent the origin of any content provided by the advertiser.
8. Contain any content that may give rise to the school's civil or criminal liability, or which may constitute or be considered a violation of any state, federal, or international law, including, but not limited to, laws relating to copyrights, trademarks, patents, or trade secrets.
9. Individuals, including candidates for public office, shall not be permitted to disrupt student learning by accessing students or facilities to engage in, prepare for, or create political advertising, either for photo opportunities or otherwise.
10. School names and logos shall not be used for political advertising.
11. No political sign may be posted on school or district property, which means real property, buildings, or other structures owned or by the school. A political sign means any sign or document that advocates for the election or defeat of a candidate for public office or the approval or defeat of a ballot proposition. UTAH CODE ANN. § 20A-17-103.

VENDORS

When an individual or entity contacts a school employee to solicit advertising opportunities, the employee should not engage in negotiations or enter into any agreement for advertising unless the individual or entity has received approval from the business administrator.

When the school enters into contracts with vendors of merchandise intended for student purchase such as yearbooks, school photos, graduation materials, items in vending machines, etc. Such contracted vendors may advertise their products as authorized by the business administrator and this policy. In no event shall such advertising infringe upon instructional time.

Contracted vendors must be approved as required by applicable school policies, including but not limited to ALA's Purchasing Policy.

SCHOOL-BUSINESS PARTNERSHIPS, EVENTS, AND STUDENT INCENTIVES

The business administrator may authorize a partnership between the school and an individual or entity to facilitate or satisfy a Utah Core Standard and/or Objective or other curricular requirement. Individuals or entities with whom the school has partnered may advertise their products as authorized by the business administrator and this policy. In no event shall such advertising infringe upon instructional time.

A school administrator may distribute to students donated items in connection with a school event held during the school day, such as the elementary track meet, field day, spelling bees, and other similar events. The donated item must be useful to student participation in, or otherwise related to, the school event. Items donated for purely marketing reasons will not be accepted or distributed to students. Any advertising contained on the donated items must conform to the limitations set forth in this policy. The donated items may not contain coupons, fliers, or other advertising material.

A school administrator may distribute to students small coupons donated by businesses as an incentive for student achievement. Any advertising contained on the coupons must conform to the limitations set forth in this policy.

All advertising must conform to the following limitations.

1. Coupons, donated items, and other materials must be delivered by the donor to the school office or other location designated by the school administrator. The donor may not distribute directly to students.
2. The advertising on a donated item under this section including the name and logo of the donor, must be no larger than two inches by two inches.
3. Advertising under this section may not contain offers to win goods or services, except as included in a program recognized by the Utah State Board of Education, Utah School Boards Association, or Utah Governor's office.
4. Delivery and distribution of donated items, coupons, and other materials under this subsection may not impose an undue burden on students or employees nor take away from work or instructional time. School employees are not required to provide donors with detailed information about the school, such as the number of students in a particular class or grade, to facilitate distribution.
5. Once coupons, items, or other materials are donated to the school, they become property of the school. The school has no obligation to distribute them as requested by the donor. Distribution to students is at the discretion of school and administrators must be done only for the benefit of students. Advertising in connection with distribution to students is incidental, and distribution does not create a forum for commercial or other speech.
6. Donations do not create sponsorship, and donors may not be said to have "sponsored" any school event, program, or activity. School events, programs, and activities may not be referred to using the name of any business or donor.

SCHOOL PUBLICATIONS

1. Schools may include advertising within printed or electronic materials such as playbills, concert or athletic event programs, newspapers, yearbooks, literature, and other materials.
2. Advertising in school publications must comply with the permitted advertising in this policy and approved through administration.
3. School administrators may refuse, delete, or remove any advertisements or content, including names, logos, or any other material, if continued display reflects negatively on the school or in any way violates this or other school policy.

BULLETIN BOARDS

Schools may contain a single school-wide bulletin board located on a wall inside the building where notices, bulletins, fliers, advertisements, and other approved materials may be placed on a temporary basis. Outside advertising via electronic bulletin boards is prohibited.

1. All materials posted on a school bulletin board must conform to the requirements in this policy.
2. All materials posted on a school bulletin board must first be approved by the school administration.
3. School administrators may refuse, delete, or remove any advertisements or content, including names, logos, or any other material, if continued display reflects negatively on the school or in any way violates this or other school policy.

ADVERTISING TO FACULTY AND STAFF

School faculty rooms may contain a single bulletin board and/or table where notices, bulletins, fliers, advertisements, and other approved materials may be placed on a temporary basis.

1. All materials placed in the faculty room must conform to the requirements in this policy.
2. All materials placed in the faculty room must first be approved by the school administration.
3. School administrators may refuse, delete, or remove any advertisements or content, including names, logos, or any other material, if continued display reflects negatively on the school or in any way violates this or other school policy.

School administrators may allow individuals or representatives from businesses or other entities to visit the school for purposes of advertising their products or services to faculty and staff members in a room designated by the administrator away from students. Such visits may not occur more than two (2) times in any thirty (30) day period, and such visits must not interrupt instructional time or take employees away from their employment responsibilities. Employees may not be required to attend or listen to advertisers.

Faculty and staff inboxes may be used at the discretion of the school principal for the dissemination of advertisements for products or services that would benefit a school, class, or program. Inboxes may not be used to disseminate advertisements meant to benefit only the faculty or staff member personally.

ATHLETIC FACILITIES

In accordance with the terms of this policy, advertising is permitted within high school athletic facilities where interscholastic competitions take place, including athletic marquees and scoreboards, athletic field fences, and gymnasiums. All advertising must conform to the permitted advertising section of this policy.

SCHOOL BUSES

In accordance with the terms of this policy and Utah law, advertising is permitted on the exterior of school buses owned or operated by American Leadership Academy. See UTAH CODE ANN. § 41-6a-1309. All advertising on buses must conform to the permitted section of this policy and the advertising on buses shall reflect the standards and values American Leadership Academy and:

1. Shall be age appropriate;
2. Shall be consistent with the instructional requirements of UTAH CODE ANN. § 53G-10-402; and
3. May not promote any substance or activity that is illegal for minors, such as alcohol, tobacco, drugs, or gambling; any political party, candidate, or issue; or sexual material; or any competing educational organization.

Advertising on buses may not jeopardize the safety of students. Specifically, advertising on buses may

not:

1. Resemble a traffic-control device as defined in UTAH CODE ANN. § 41-6a-102;
2. Cover, obscure, or interfere with the operation of any required lighting, reflective tape, emergency exits, or any other safety equipment;
3. Be placed within six inches of any required markings, lighting, or other required safety equipment;
4. Be illuminated or be constructed of reflective material;
5. Be placed on the front or back of a school bus; or
6. Cover more than 35% of the area of the side of a school bus.

Advertising on buses shall be affixed by removable decal only. No advertising may be permanent or leave any damage, markings, or other visible evidence once removed.

Advertising on buses must be approved by the business administrator and may not extend for more than two (2) years or contain renewal provisions allowing for a total contract term of more than five (5) years. Contracts shall require the vendor advertising to pay the labor and cost of creating and placing the advertisement on a school bus and for the removal of the advertisement.

REFERENCES

UTAH CODE ANN. § 20A-17-103

UTAH CODE ANN. § 41-6a-102

HB 119