School Transparency Packet (STP)

(Edition 16)

School Transparency Packet (STP)

Table of Contents

Documents	**Section**
Coaches Training Memo ……..…...	1
R277-113 ……..……..……..	2
Camps and Clinics Procedures ……	3
Fund Raising ……...	4
Emoluments …….	5
Disclosure of Required/Optional Fees …….……...	6
Free Week Memo ……...	7
Risk Management ...…….……...	8
Contracts …….	9
Music Programs ……..	10
Athletics and Activities Acknowledgement ……..……..	11

Section 1
Coaches Training Memo

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

JESS CHRISTEN, ADMINISTRATOR 10-12 & ADULT SCHOOLS

TO: Secondary Principals

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

DATE: December 20, 2012

SUBJECT: Mandatory training head coaches and activity supervisors in proper procedures. Utah Code 67- 16, (Ethics Act) USBE Rule 277-113, (LEA Fiscal Policies and Accountability) ASD Policies and Procedures.

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

- Utah Code 67-16 Ethics Act
- USBE Rule 277-113 LEA Fiscal Policies and Accountability
- ASD Policies and Procedures:
  - Camps and clinics (Procedures Handbook Camps and Clinics tab)
  - Booster Clubs (Booster Club Handbook)
  - Fundraisers (Procedures Handbook Secondary Acct. tab)
  - Accounting procedures (Procedures Handbook, Secondary Acct. tab)
  - Procurement procedures
  - Board approved fees (Procedure Handbook, Student Fees tab)
  - Building rentals (Procedures Handbook, Building Rental tab)
  - Out of State travel (Procedures Handbook, Other Procedures tab)

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

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

Section 2
R277-113

R277-113 WAS APPROVED BY THE UTAH STATE BOARD OF EDUCATION ON FEBRUARY 8, 2013. THE AMENDED RULE IS SCHEDULED TO BE PUBLISHED IN THE MARCH 15, 2013 UTAH STATE BULLETIN, SUBJECT TO A 30-DAY COMMENT PERIOD, WITH A FIRST POSSIBLE EFFECTIVE DATE OF APRIL 22, 2013.

R277. Education, Administration.
R277 113. LEA Fiscal Policies and Accountability.
R277-113-1. Definitions.

A. "Arm's length transaction" means a transaction between two unrelated, independent and unaffiliated parties or a transaction between two parties acting in their own self interest that is conducted as if the parties were strangers so that no conflict of interest exists.

B. "Board" means the Utah State Board of Education.

C. "Exclusive contract or arrangement" means an agreement requiring a buyer to purchase or exchange all needed goods or services from one seller.

D. "Internal controls" are procedures designed to safeguard assets, detect errors and misappropriations, produce timely and accurate financial reports, and ensure compliance with laws and rules.

E. "LEA" means a local education agency, including local school boards/public school districts, charter schools, and for purposes of this rule, the Utah Schools for the Deaf and the Blind.

F. "Management" means an LEA superintendent or director, deputy or associate, business administrator or manager, or other educational administrator or designated staff.

G. "Public funds" (Utah Code Section 51-7-3(25)) means 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.

H. "School sponsored" means an activity, fundraising event, club, camp, clinic or other event or activity that is authorized by a specific LEA or public school which supports the LEA or authorized school club, activity, sport, class or program, that also satisfies at least one of the following conditions:

(1) it is managed or supervised by an LEA or public school, or LEA or public school employee;

(2) it uses the LEA or public school's facilities, equipment, or other school resources; or

(3) it is supported or subsidized, more than inconsequently, by public funds, including the public school's activity funds or minimum school program dollars.

I. "Utah Public Officers' and Employees' Ethics Act" (Utah Code Sections 67-16-1 through 15) means an Act that provides standards of conduct for officers and employees of the state of Utah and its political subdivisions in areas where there are actual or potential conflicts of interest between their public duties and their private interests.

R277-113 WAS APPROVED BY THE UTAH STATE BOARD OF EDUCATION ON FEBRUARY 8, 2013. THE AMENDED RULE IS SCHEDULED TO BE PUBLISHED IN THE MARCH 15, 2013 UTAH STATE BULLETIN, SUBJECT TO A 30-DAY COMMENT PERIOD, WITH A FIRST POSSIBLE EFFECTIVE DATE OF APRIL 22, 2013.

R277-113-2. Authority and Purpose.

A. This rule is authorized by Utah Constitution Article X, Section 3 which vests general control and supervision of public education in the Board, by Section 53A-1-401(3) which allows the Board to adopt rules in accordance with its responsibilities, and by Section 53A-1-402(1)(e) which directs the Board to establish rules and minimum standards for school productivity and cost effectiveness measures.

B. The purpose of this rule is to (1) require LEAs to formally adopt and implement policies regarding the management and use of public funds; (2) provide minimum standards, procedures and definitions for LEA policies; (3) direct that LEAs make policies, procedures and training materials available to the public and readily accessible on LEA or public school websites, to the extent of resources available; (4) require LEAs to train employees in appropriate financial practices, necessary accounting procedures and ethical financial practices; and (5) provide for consistency among LEAs regarding fiscal policies, procedures and accountability practices.

R277-113-3. Board Responsibilities.

A. The Board shall provide training and informational materials and model policies for use by LEAs in developing LEA and public school-specific financial policies about the use and management of public funds before March 31, 2013.

B. The Board shall provide online training and resources for LEAs regarding the use and management of public funds and ethical practices for licensed Utah educators who manage, control, participate in fundraising, or expend public funds before March 31, 2013.

C. The Board may provide and establish a cycle for state review of LEA fiscal policies and standards.

D. The Board shall work with and provide information upon request to the Utah State Auditors Office, the Legislative Fiscal Auditors and other state agencies with the right to information from the Utah State Office of Education.

R277-113-4. LEA Responsibilities.

A. LEAs shall develop, have approved by local/charter boards and implement the fiscal policies required in R277-113-5 before September 15, 2013. These policies shall be in writing.

B. LEAs shall also develop a plan for training LEA and public school employees, at least annually, on policies enacted by the LEA specific to job function.

(1) These policies shall be available at each LEA main

office, at individual public schools, and on the LEA's website.

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

(3) LEAs may have one policy or more than one satisfying the minimum requirements of this rule.

(4) An LEA policy shall address how often the policy shall be reviewed, including periodic updates or training and resource manuals.

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

C. An LEA shall designate board members to serve on an audit or finance committee. The LEA audit or finance committee has the following responsibilities:

(1) ensuring that management properly develops and adheres to a sound system of internal controls consistent with the requirements of R277-113-5;

(2) receiving a report of the risk assessment process undertaken by management in developing the system of internal controls;

(3) developing a process to review financial information, financial statements, and LEA and individual school records on a regular basis;

(4) ensuring that management conducts a competitive RFP process to hire external auditors and other professional services and making a recommendation to the LEA board on the results of the RFP process consistent with the State Procurement Code;

(5) receiving communication from or meeting with the external auditors annually and receiving a direct report of the audit findings, exceptions, and other matters noted by the auditor;

(6) reporting the annual audit reports and findings or other matters communicated by the external auditor or other regulatory bodies to the LEA board in a public meeting;

(7) ensuring that matters reported by external audits, internal audits, or other regulatory bodies are resolved in a timely manner.

D. The definition of school sponsored and requirements of R277-113-4F do not apply to activities, fundraising events, clinics, clubs, camps, or activities organized by a third party which have not been designated by the LEA as school sponsored. All transactions pertaining to nonschool sponsored events shall be conducted at arm’s length; revenues and expenditures shall not be commingled with public funds.

R277-113 WAS APPROVED BY THE UTAH STATE BOARD OF EDUCATION ON FEBRUARY 8, 2013. THE AMENDED RULE IS SCHEDULED TO BE PUBLISHED IN THE MARCH 15, 2013 UTAH STATE BULLETIN, SUBJECT TO A 30-DAY COMMENT PERIOD, WITH A FIRST POSSIBLE EFFECTIVE DATE OF APRIL 22, 2013.

E. For nonschool sponsored events, funds may be managed or held by a public school employee, only consistent with R277-107.

F. LEAs and individual public schools shall comply with the following regarding school and nonschool sponsored activities:

(1) may enter into contractual agreements to allow for fundraising and use of LEA facilities. An agreement shall take into consideration the LEA's fiduciary responsibility for the management and use of public funds. LEAs should consult with the LEA insurer or legal counsel, or both, to ensure risks are adequately considered and managed;

(2) shall annually review fundraising activities that support or subsidize LEA or public school-authorized clubs, activities, sports, classes or programs to determine if the activities are school sponsored consistent within R277-113-1H;

(3) shall ensure that revenues raised from school sponsored activities and funds expended from the proceeds are considered public funds consistent with R277-113-1G;

(4) shall maintain adequate records to ensure that funds collected from or during school sponsored activities are in compliance with LEA cash handling policies as required by R277-113-5;

(5) shall maintain adequate records to show that expenditures made to support activities from LEA or public school funds are in compliance with LEA expenditure of funds policies as required by R277-113-5;

(6) shall make records of activities available to parents, students, and donors and shall maintain the records in sufficient detail to track individual contributions and expenditures as well as overall financial outcome. Records may be private or protected consistent with Sections 63G-2-302, 303, 305, and the Family Educational Rights and Privacy Act (FERPA), 20 U.S.C. Section 1232g;

G. Public Education Foundations established by LEAs shall follow the requirements provided in Section 53A-4-205.

R277-113-5. Required LEA Fiscal Policies.

A. The following fiscal policies shall be required in each LEA. LEAs shall ensure that each policy addresses the specific Utah Code references or Board Rules in each section. The required items are minimum requirements. LEAs may include other related items, provide LEA specific policy and guidance, and set polices that are more restrictive and inclusive than the minimum provisions established by the Board.

B. LEAs shall ensure that policies address applicable elements from the Utah Public Officers' and Employees' Ethics Act, Utah

Educator Standards (R277-515), and the definition of public funds.

C. LEA fiscal policies shall address the following:

(1) Cash Handling: The LEA cash handling policy shall address cash receipts (cash, checks, credit cards, and other items) collected at the LEA and individual public schools through school sponsored activities and shall include:

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

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

(2) Expenditure of Public Funds: The LEA expenditure policy shall address expenditures made by checks, electronic transfers and credit/debit cards that are made by the LEA and individual public schools through school sponsored activities and shall include:

(a) establishment of internal controls and procedures over the initiation, approval and monitoring of expenditures, credit or debit card transactions, employee reimbursements, travel, and payroll;

(b) directives regarding the appropriate use of the LEA tax exempt status number;

(c) compliance with Section 63G-6a-1204(7) regarding length of multi-year contracts;

(d) compliance with Section 63G-6-201 et seq. procurement state law and Board rule regarding construction and improvements, and compliance with Title IX; and

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

(3) Fundraising: The LEA fundraising policy shall establish procedures for LEA and public school fundraising in general, establish an approval process for fundraising activities, school sponsored activities, provide for compliance with school fee and fee waiver provisions, and shall include:

(a) specific designation of employees by title or job description who are authorized to approve fundraising, school sponsored activities, and grant fee waivers with appropriate attention to student and family confidentiality;

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

(c) directives regarding the appropriate use of the LEA tax exempt status number, and issuance of charitable donation receipts;

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

R277-113 WAS APPROVED BY THE UTAH STATE BOARD OF EDUCATION ON FEBRUARY 8, 2013. THE AMENDED RULE IS SCHEDULED TO BE PUBLISHED IN THE MARCH 15, 2013 UTAH STATE BULLETIN, SUBJECT TO A 30-DAY COMMENT PERIOD, WITH A FIRST POSSIBLE EFFECTIVE DATE OF APRIL 22, 2013.

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

(f) This policy shall be in harmony with Article X of the Utah Constitution establishing a free public education system, with R277-407 regarding school fees, and compliance with Title IX.

(g) The LEA may include procedures governing student participation and incentives offered to students, allowable types of fundraising activities, and participation in school sponsored activities by volunteer or outside organizations.

(4) Donations and Gifts: The LEA donation and gift policy shall establish acceptance and approval process for monetary donations, donations and gifts with donor restrictions, donations of gifts, goods, materials or equipment, and funds or items designated for construction or improvements of facilities, and shall include:

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

(b) directives regarding the appropriate use of the LEA tax exempt status number, and issuance of charitable donation receipts;

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

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

(e) procedures establishing provisions to direct donations or gifts to the LEA or LEA programs, individual public school or public school programs, and restricting donations from being directed at specific LEA employees, individual students, vendors, or brand name goods or services;

(f) compliance with Title 63G, Chapter 6 regarding the procurement code, state law and Board rule regarding construction and improvements, IRS regulations and tax deductible directives, and compliance with Title IX.

(g) The LEA may include procedures for accepting donations and gifts through an LEA's legally organized foundation, if applicable, or procedures for recognition of donors, or granting naming rights.

R277-113-6. LEA Financial Policies and Compliance with State and Federal Law.

A. LEAs are responsible to ensure that policies comply with the following state laws and Board Rules:

(1) Utah Constitution Article X, Section 3;

R277-113 WAS APPROVED BY THE UTAH STATE BOARD OF EDUCATION ON FEBRUARY 8, 2013. THE AMENDED RULE IS SCHEDULED TO BE PUBLISHED IN THE MARCH 15, 2013 UTAH STATE BULLETIN, SUBJECT TO A 30-DAY COMMENT PERIOD, WITH A FIRST POSSIBLE EFFECTIVE DATE OF APRIL 22, 2013.

(2) Utah Code 63G-6a, Utah Procurement Code;
(3) Utah Code 51-4, Deposit of Funds Due State;
(4) Utah Code 67-16, Utah Public Officers' and Employees' Ethics Act;
(5) 20 U.S.C. Section 1232g, Family Educational Rights and Privacy Act;
(6) Utah Code 63G-2, Government Records Access and Management Act;
(7) Utah Code Section 53A-12, Fees and Textbooks;
(8) Utah Code Section 53A-4-205, Public Education Foundations;
(9) R277-407, School Fees;
(10) R277-107, Educational Services Outside of Educator's Regular Employment;
(11) R277-515, Utah Educator Standards.
B. In establishing policies and providing staff training, LEAs shall consider requirements of Title IX, including:
(1) Fundraising shall equitably benefit boys and girls;
(2) Boys and girls shall have reasonably equal access to facilities, fields and equipment;
(3) School sponsored activities shall be reasonably equal for boys and girls.

KEY: school sponsored activities, public funds, fiscal policies and procedures, audit committee
Date of Enactment or Last Substantive Amendment: 2013
Authorizing, and Implemented or Interpreted Law: Art X, Sec 3; 53A-1-401(3); 53A-1-402(1)(e)

Section 3
Camps and Clinics Procedures

Alpine School District
Guidelines for Camps, Clinics, Non-District Sponsored Activities

I. District Guideline

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

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

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

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

(Rule 277-113-1)

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

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

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

Off-Premises Camps and Clinics

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

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

Decision Tree

The following decision tree is provided for clarification.

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

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

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

School Sponsored Events

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

- All district sponsored events must be pre-approved by school administration. Employees must submit planned events well in advance, preferably on an annual basis. Pre-approval must be obtained before any public or parent meetings.
- Merely having a key does not grant permission to use facilities.
- The school's **financial secretary** must collect all fees for camps or clinics or other activities sponsored by the district. Teachers or coaches cannot collect fees. All costs associated with camp, clinic or other activity must also be submitted to the financial secretary for payment. Purchase cards may be used.
- Fee waiver procedures apply to all activities sponsored by the district.
- Coaches or teachers may be paid the summer school rate, curriculum rate, or contract teacher hourly rate based on lane and step, provided the money collected for the activity supports that rate. (Hourly rate effective July 1, 2013). Contract teacher hourly rate is calculated by dividing the base annual salary (lane and step) by 182 days to calculate the daily rate. The daily rate is divided by 7 hours to calculate the hourly rate. An employee may not claim more than 8 hours of compensation a day for camps or clinics.
- Compensation received may not overlap (double dip) District approved stipend for school sponsored activities.
- District employees must disclose compensation received from camp fees if district students are involved in the activity. The salaries must be disclosed by position. No compensation received may overlap any District approved stipend.
- The employee must submit a time card to the payroll department indicating the actual hours worked to be paid. The school will be charged the coach's or teacher's salary plus benefits. With prior written approval from the principal, the school may pay non-district employees as independent contractors through 1099. Non district employees must complete the W-9 prior to payment. (See pg. 4) The district will issue a 1099 form at the end of the year.
- Compensation for outside clinicians should be reasonable, and not substantially more that standard hourly rates; otherwise, the event should be classified as non school sponsored.
- A roll with attendance must be kept for all camps and clinics. (See pg. 8)
- Attached worksheets must be completed.
- Out of state, overnight activities must have the approval of the Board of Education.
- For off premises and overnight sponsored events, all compensation, if any to coaches or advisors, must be processed through district payroll. Hours to be compensated are to be pre-approved by the administration. To prevent a conflict of interest no compensation can be received outside district payroll. Non-district employees must complete the IRS form W-9 before being compensated by the district. The district will issue an IRS form 1099 at the end of the year. Disclosure must be made itemizing how student fees are proposed to be used for the camp (i.e. room and board, t-shirt, supervision, transportation, etc.).
- Any non-district employee must be fingerprinted before performing services for the district if the employee will be working one on one with the students and must abide by district guidelines.
- Coaches, advisors and other school personnel cannot increase vendor fees for camps, clinics, workshops, etc. to help increase personal remuneration.
- School sponsored activities shall be reasonably equal for boys and girls.

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

Request for Taxpayer Identification Number and Certification

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

Print or type
See **Specific Instructions** on page 2.

Name (as shown on your income tax return)

Business name/disregarded entity name, if different from above

Check appropriate box for federal tax classification:
☐ Individual/sole proprietor ☐ C Corporation ☐ S Corporation ☐ Partnership ☐ Trust/estate

☐ Limited liability company. Enter the tax classification (C=C corporation, S=S corporation, P=partnership) ▶

☐ Other (see instructions) ▶

☐ Exempt payee

Address (number, street, and apt. or suite no.)

Requester's name and address (optional)

City, state, and ZIP code

List account number(s) here (optional)

Part I Taxpayer Identification Number (TIN)

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

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

Social security number
☐☐☐ – ☐☐ – ☐☐☐☐

Employer identification number
☐☐ – ☐☐☐☐☐☐☐

Part II Certification

Under penalties of perjury, I certify that:

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

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

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

General Instructions

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

Purpose of Form

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

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

1. Certify that the TIN you are giving is correct (or you are waiting for a number to be issued),

2. Certify that you are not subject to backup withholding, or

3. Claim exemption from backup withholding if you are a U.S. exempt payee. If applicable, you are also certifying that as a U.S. person, your allocable share of any partnership income from a U.S. trade or business is not subject to the withholding tax on foreign partners' share of effectively connected income.

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

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

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

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

Alpine School District

Financial Summary for Camps & Clinics

School: _____ Camp/clinic for _____ group

Dates of camp/clinic: _____Camp fee _____

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

District Employee in charge: _____

Total revenue (1) **$_____**

Total paid in wages & benefits (district employees) _____
Total paid in wages (non-district employees) _____
Materials & supplies _____

Total Cost **$_____**

Excess revenue **$_____**

Which school program will receive extra funds? _____

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

_____ _____
Signature of District employee in charge Date

_____ _____
Signature of principal or assistant principal Date

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

Camps & Clinics Payroll Expenses

Wages for District Employees

Name _____

Hours
Preparation _____
Teaching _____

Total hours _____

Name _____

Hours
Preparation _____
Teaching _____

Total hours _____

Name _____

Hours
Preparation _____
Teaching _____

Total hours _____

TOTAL HOURS FOR EMPLOYEES _____
Summer School Rate _____
Total Employee Wages _____
Total Benefits * _____
Total Charged to the School _____

_____ _____
Signature of District employee in charge Date

_____ _____
Signature of principal or assistant principal Date

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

1099 Expenses Wages for Non-District Employees

Name	Amount
_____	_____
_____	_____
_____	_____
_____	_____
_____	_____

Total Non-District Employee Wages **$_____**

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

_____ _____

Signature of District employee in charge Date

_____ _____

Signature of principal or assistant principal Date

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

Alpine School District Camps & Clinics Participants

Names of participants (Use additional pages if needed)	**Amount of fee paid or waived**
_____	_____
_____	_____
_____	_____
_____	_____
_____	_____
_____	_____
_____	_____
_____	_____
_____	_____
_____	_____
_____	_____
_____	_____
_____	_____
_____	_____
_____	_____
_____	_____
_____	_____
_____	_____
_____	_____
_____	_____
_____	_____
_____	_____
_____	_____
_____	_____
_____	_____

Total number of participants _____** Total fees collected _____

Total number of fee waivers _____

** School financial secretary must receipt all fees collected.

Alpine School District
Off-Campus District-Sponsored Activity

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

School:_____ Camp/clinic for _____ (group)

Location of Camp _____Dates of camp/clinic: _____

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

District Employee in charge: _____
*Financial Secretary must receipt all money collected.

Camp fee $_____

Camp registration $_____

Transportation $_____

Room and Board $_____

Food $_____

Supervision $_____

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

Head Coach, Assistant Coach, Staff

Other costs

_____ $_____

_____ $_____

_____ $_____

Total Cost of camp $_____

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

Name of Student Participant _____

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

Parent Signature _____ Date _____

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

Guidelines for Non-School Sponsored Events

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

- Must obtain private insurance for the event naming the district as primary insured;
- Required signed building rental indemnity agreement;
- Must rent facility and all requisite equipment at a fair market rental rate. This includes uniforms and practice gear. They cannot use actual school game jerseys;
- Funds from the activity must not be commingled with school funds;
- Required or voluntary participation in summer or other off-season clinics, workshops, leagues, or lessons shall not be used, stated, or implied as eligibility criteria for team membership, participation in extracurricular activities, or for the opportunity to try out for school-sponsored programs;
- Required informed consent stating that the school and school district is not a sponsor of the activity (see Parent Notification and Release of Liability Document pg. 11). These must be on file at the school;
- Advertising must follow State rule R277-107-5 as follows:
    - An employee may purchase advertising space to advertise an activity or service in a publication, whether or not sponsored by the public schools, that accepts paid or community advertising.
    - The advertisement may identify the activity participants and leaders or service providers by name and provide details of the employee's employment experience and qualification. Employees should provide personal contact information. Employees may not use school contact information for non-sponsored activities.
    - Posters or brochures may be posted or distributed in the same manner as could be done by a member of the general public, advertising an employee's services, consistent with District policy. Advertisements shall state clearly and distinctly that the activity is NOT sponsored by the District. The name of the District or school shall not be used in the advertisement except as the District's name may relate to the employee's employment history or if school facilities have been rented for the activity.
    - If the name of the employee offering the service or participating in the activity is stated in any advertisement sent to the employee's students, or is posted, distributed, or otherwise made available in the employee's school, the advertisement shall state that the activity is not school sponsored.
    - Education records or information obtained through employment with the District is not to be used to contact students or others regarding the activity. Employees may not use class time to promote the activity.

- Per rule R277-605-5 “School personnel, activity leaders, coaches, advisors, and other personnel shall not require students to attend out-of-school camps, clinics or workshops for **which the personnel, activity leaders, coaches, or advisors receive remuneration from a source other than the school or district in which they are employed”;**
- The employee must provide the business administrator a signed copy of all contracts between him/her and the private activity sponsor. The employee who engages in any non-school sponsored activity shall provide a signed copy of the *Alpine School District Employee Involvement in Non-District Sponsored Activities* disclosure statement (see pg. 12-13);
    - If the employee is self employed, sign the self employed disclosure statement (see pg 12).
    - If the employee is an employee of an outside sponsor, the employee and the sponsor must sign the outside sponsor disclosure statement (see pg. 13) and provide it with a copy of the contract.
- The principal must approve all camps, clinics, and other activities such as private lessons or tutoring;
- Merely having a key does not grant permission to use facilities for private, non-sponsored activities.

ALPINE SCHOOL DISTRICT

Non-Sponsored Activities

PARENT NOTIFICATION AND RELEASE OF LIABILITY

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

Name: _____

Sponsoring Organization _____

Activity(ies): _____

Parent/Guardian Signature: _____

Date: _____

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

Description of Compensation	**Amount**
	$
	$
	$
Total	$

*Additional compensation to instructor/district employee includes: _____

_____

_____

ALPINE SCHOOL DISTRICT
Non-Sponsored Activities

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

Educator Name: _____

School: _____

Private Activity: _____

Private Activity Sponsor(s): _____

Travel Destination: _____

Dates of Activity: _____

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

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

Employee Signature: _____

Date: _____

Principal Signature: _____

Date: _____

ALPINE SCHOOL DISTRICT

Non-Sponsored Activities

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

Educator Name: _____

School: _____

Private Activity: _____

Private Activity Sponsor(s): _____

Travel Destination: _____

Dates of Activity: _____

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

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

Employee Signature: _____

Date: _____

Sponsor Signature: _____

Date: _____

Principal Signature: _____

Date: _____

QUESTIONS AND ANSWERS

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

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

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

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

For non district-sponsored events, an employee cannot require students to attend out-of-school camps, clinics, lessons or workshops where they would be receiving compensation from a source other than the school or district. The employee must sign the district indemnity agreement and the notice of Employee Involved in Non District Sponsored activities (pg. 12-13). If Alpine School District students are involved in camps, clinics, lessons or workshops where the advisor or coach receives compensation, the employee must obtain the Parent Notification and Release of Liability form (pg. 11) and disclose any form of compensation received.

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

The coaches or advisors must have the parents sign the Parent Notification and Release Liability form. They must disclose on the Parent Notification and Release of Liability form (pg. 11) any compensation they will receive or special benefits (free transportation, lodging, etc). The parents must understand the activity is not sponsored by the district and the district will not be responsible for transportation, supervision or other associated costs. Liability will not be accepted nor provided by the district, but must be assumed by the participant or sponsoring organization. The Release of Liability form must be kept on file at the school.

4. What liabilities must be assumed and disclosures made <u>to school administration</u> by a coach or advisor when they are involved in a non-district sponsored camp, clinic or workshop?

The coach or advisor must sign the district indemnity agreement and the notice of "Employee Involved in Non District Sponsored" activities (pg. 12-13). If Alpine School District students are involved in the activity; the employee must also obtain and turn in the "Parent Notification and Release of Liability" form (pg. 11), disclosing any form of compensation received. The school must keep these documents on file for audit purposes.

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

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

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

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

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

The school and/or the district name may not be used in any way associated with the activity. The coach or advisor must fully disclose all compensation including remuneration based on headcount participation. See question #16 for what is allowable promotion for non-sponsored district activities. The same rules apply to non-district employees. A booster club cannot be involved since it is associated with the school and its programs. The district cannot be responsible for transportation, supervision or other associated costs. Parent groups or clubs must assume all responsibility and provide insurance for all participants. It must be clear to all participants that it is not a district sponsored activity.

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

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

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

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

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

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

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

10. What is required for a <u>non-school employee</u> group or organization to use school premises?

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

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

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

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

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

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

All payments to employees must be processed through the district's payroll systems which will then appear on the employee's W2 form. Non-district employees must be processed through the district's Accounts Payable system and be fingerprinted. The only exceptions are consultants that are used for a few hours to one or two days. Short-term consultants need not be fingerprinted if we can guarantee that they will never be one on one with a student. If there are any questions that they may be one on one with a student, they must be fingerprinted. Non-district employees must complete and sign the IRS W-9 form (pg. 4) before they can receive payment. The schools can issue a check to one or two day consultants with proper documentation.

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

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

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

No school facilities can be used if compensation is received.

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

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

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

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

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

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

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

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

Community sponsored program events as indicated above are considered non-sponsored district activities. This must be clear to all participants. See question #16 for what is allowable promotion for non-sponsored district activities. The club or community program must be responsible for transportation, facilities rental, supervision or other associated costs. This also includes providing insurance for all participants.

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

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

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

- Ensure the sponsor provides insurance, rental, and indemnification agreements.
- Ensure Employees complete Employee Involvement in Non-District Sponsored form (pg. 12-13), and that district students complete the Parent notification and Release of Liability form (pg. 11).
- Provide guidance to employees in preparing advertising to meet requirements of R277-107-5 such as:
    - Flyers must indicate that it is not a sponsored activity;
    - Employee cannot recruit participation during class or school hours;
    - Cannot use actual school jerseys;
    - Cannot use educational information for advertising that is not available to the public.

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

- Building rental agreement (not applicable if camp or clinic is not on District property)
- Indemnity agreement
- Proof of Liability Insurance
- Flyer for the activity demonstrating the disassociation of the school and district from the activity
- Parent Notification and Release of Liability (pg. 11)
- Employee Involvement in Non-District sponsored Activities (pg. 12-13) (a copy must also be in the personnel file)
- Signed contract between the sponsoring organization and the District employee (a copy must also be in the personnel file)

Conclusion

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

Memo:

To: Principals, Coaches and Advisors

From: Jess Christen, Supervisor 10-12

Date: 4/18/2013

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

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

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

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

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

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

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

Section 4
Fund Raising

FUND RAISING

Fundraising Guidelines

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

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

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

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

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

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

Booster Clubs

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

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

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

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

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

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

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

Student Participation in Fundraising Activities

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

Fundraising for the Benefit of the Program or Activity.

For team/member fund raising activities the funds raised are pooled and shared collectively over the entire group. All funds raised and donated become public funds and are to be used by the program for the purpose they were collected.

It is the District's preference that fundraising projects benefit the entire program. Under this method, all money raised is to be put in the programs account for the benefit of the program as a whole and not earmarked to individual students to reduce their personal

costs. Money can be used to decrease the overall cost of the program, thereby decreasing the individual student costs.

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

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

Fundraising for the Benefit of Individual Students

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

IRS form 1099 for each applicable student must be submitted in January for tax purposes. The school has the responsibility to provide the completed forms. The IRS form W-9 will be kept on file at the school. If IRS form W-9 has not been completed at the time of the fundraising activity, the school is responsible to locate those students and retrieve the needed IRS form W-9. In some cases, the student may have moved or refuse to complete the form. Income less than $600.00 does not need to be reported. If the student does not complete the IRS form W-9, all funds raised will be credited to the general program account.

This method is not recommended because of the additional responsibility and requirements associated with 1099 reporting. The method also potentially places a tax liability on students.

Salaries

The District provides a schedule for Extra Curricular Addenda annually as published in the Alpine School District Payroll and Salary handbook. Those receiving the published rates may not receive additional subsidy or compensation beyond this schedule. Some schools use fundraising proceeds to provide additional temporary coaches outside the published extracurricular addenda paid through district payroll and charged to the school's 8100.7 account. The District strongly discourages fundraising for any type of salary because of the temporary nature of donated funds.

Outside Fundraising Sponsors

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

For example:

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

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

Donations and Gifts

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

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

- Monetary contributions,
- Donations and gifts with donor restrictions,
- Donations of gifts, goods, materials or equipment, and

- Funds or items designated for construction or improvements of facilities.

(See STP Supporting Document, Rule 63G)

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

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

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

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

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

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

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

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

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

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

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

Section 5
Emoluments

Emoluments

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

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

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

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

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

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

1.1 Acceptance of gratuities in the form of cash, checks, merchandise, merchandise certificates, services of monetary value, or trips is prohibited.

1.2 Promotional items or advertising items of nominal value may be accepted provided the item is widely distributed to other individuals, districts and firms having essentially the same business relationship with the offerer.

1.3 When any reasonable doubt or question exists about the acceptance of a gratuity, it should not be accepted.

1.4 If a gratuity which should not be accepted is received, it should be returned to the donor along with a courteous explanation of District policy.

1.5 When a gratuity is offered under circumstances which might reasonably be interpreted as an attempt to influence the conduct of District business, it shall immediately be reported to the Superintendent.

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

TRAVEL

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

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

Travel guideline examples are as follows:

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

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

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

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

MEMORANDUM

DATE: May 21, 2012

TO: Secondary Administrators

FROM: Sam Jarman, Administrator 10-12 and Adult Schools

SUBJECT: Extracurricular Out-of-State Travel

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

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

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

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

EXAMPLES OF UNETHICAL SITUATIONS AND PERSONAL EMOLUMENT

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

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

EXAMPLES OF NON-EMOLUMENT SITUATIONS

Exceptions to emoluments are limited to:

- Nominal teacher appreciation gifts from parents/students are acceptable.
    - Teacher may accept an apple or other incidental gift from a parent/student provided the value of the gift is under $10.
    - The coach or advisor may accept an end of season or event appreciation gift from the entire team/ performing group.
    - Gift baskets provided with the intent to be shared with the entire faculty or department are allowed, provided the gift baskets are reasonable and do not appear to exert undue influence.

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

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

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

Section 6
Disclosure of Student Fees

Full Disclosure of School Participation Fees

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

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

See samples of disclosure documents on following pages.

*******SAMPLE FORM******

Sample High School
Athletic / Activity Fees

Sport or Extra-curricular Activity _____

Board Approved Fees:

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

Non board approved, necessary for participation:

- ☐ Tournament / Travel $_____

Other Optional Fees:

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

- ☐ Spirit Pack (specialized equipment) $_____
- ☐ Bag $_____
- ☐ Warm-ups / Sweats $_____
- ☐ Sparkle Shirt $_____

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

TOTAL DUE: $_____

_____ _____ _____

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

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

Additional Costs/Expense

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

Total Additional Costs $_____

Optional Suggested camps, clinics, workshops, private instruction

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

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

DRAFT

Alpine School District
2013-2014
High School Fee Schedule
10th, 11th, & 12th Grade

(Fees Not To Exceed Printed Amounts)

Fees For All Students

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

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

Art (per course)	$25.00
Technology Fee (per course)	15.00
Drafting	20.00
Drama	60.00
Drama Tech	10.00
Driver's Education	90.00
Driv. Ed. – Summer & Before or After School	135.00
Family & Consumer Science Lab	10.00
Music Instrumental Rental	70.00
Photography	15.00
Pro-Start	20.00
General P.E. (Per Semester for P.E.)	5.00
Lifetime Activity P.E. Fee	45.00
Science (plus safety equipment or clothing)	15.00
Shop (plus safety equipment or clothing)	15.00

Participation Fees

Extracurricular Sports/Athletic Trainers	$100.00
Performing Groups	50.00

Extra Curricular Activities

Club Dues & Uniforms	$150.00
Debate	200.00
Performing Group Outfits (inc. Cheer & Drill)	450.00
Personal Equipment & Apparel	250.00

Miscellaneous Fees

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

East Shore High School Online Fees

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

Polaris High School

Flat Fee	$150.00

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

Policy No. 5146(f)

Alpine School District
2013-2014
Junior High / Middle School Fee Schedule

7th & 8th Grade Fees
(Fees Not To Exceed Printed Amounts)

Fees For All Students

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

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

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

Participation Fees

Track	$25.00
Participation (extramural & intramural activities)	5.00

Miscellaneous Fees

Graphing Calculator Rental	$20.00
Schedule Change	5.00

Other Fees

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

* Optional projects may incur additional costs
** Plus safety equipment per course

9th Grade Fees
(Fees Not To Exceed Printed Amounts)

Fees For All Students

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

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

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

Extra Curricular Activities

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

Miscellaneous Fees

Schedule Change	$5.00
Graphing Calculator Rental	20.00

* Optional projects may incur additional costs
** Plus safety equipment per course
***If a 7th or 8th grade student is in a 9th grade level performing group, they may be charged the 9th grade fee.

Policy No. 5146(f)

Section 7
Free Week Memo

ALPINE SCHOOL DISTRICT
575 NORTH 100 EAST AMERICAN FORK, UTAH 84003-1758 (801) 610-8420
Fax Number: (801) 610-8516

Educating All Students to Ensure the Future of Our Democracy

Robert W. Smith, Business Administrator

MEMORANDUM

DATE: **JANUARY 23, 2013**

TO: Vern Henshaw, Superintendent
FROM: Rob Smith
SUBJECT: Free Week for Camps and Clinics

In 2013 the Utah State Board of Education approved Code R277-113 regarding school policies and accountability. It specifically addresses issues regarding school sponsored activities and training of school personnel regarding the policies. In consideration of the new guidance we recommend making changes to current practice regarding school sponsored and non-sponsored events. Events that are subsidized in any way by taxpayer funds are considered school sponsored events. There is a specific concern that the one free week policy conflicts with the proper procedures associated with school sponsored events. Based on this we recommend that we discontinue the practice of allowing coaches one free week as discussed below.

The "Free Week" violates the premise of public employees' verses private interests.

Camps, clinics and private instruction rules were established to allow employees of the District the same benefit as a private citizen in having access to District facilities. It was not intended to enrich public employees by giving them a benefit greater than a private citizen. Employees have an unfair advantage if the costs of the facility, insurance and indemnity agreement are waived treating the activity as school sponsored event while receiving the full proceeds of a camp or private enterprise as a non-school sponsored event. This practice may be viewed as a subsidy at taxpayer expense.

The Free Week places the District at risk.

Risk Management provides coverage for legitimate school sponsored activities. It is not the intent of State Risk Management to provide coverage for non-legitimate activities. Risk Management states that "Examples of non-legitimate activities would be a sports camp when the camp exists to produce extra income for the coach". If a District employee can establish their

own level of compensation utilizing all proceeds from the camps, lessons, or other activity without regard to established hourly rates of pay then the activity is a non-District sponsored event. To minimize risk they suggest "Collecting money and pay coaches/supervisors through an established system" and complying with the guidelines for school sponsored. During non-sponsored events, injured parties may view the school or District as liable with "deep pockets" if we are unable to substantiate the non-sponsored position. (See the attached document from Utah State Risk Management)

The Free Week has a potential for a loss of public trust.

There is a potential for a loss of public trust if the District were to allow employees to use District facilities at taxpayer expense for personal gain. Allowing an activity to be treated as school sponsored if the full proceeds are given to an employee without regard to published rates of pay and without offsetting direct expenses of the activity (rental of the facility, insurance, etc.) may erode public trust. This payment to the employee would be shown on books of the District and reported on the transparency website as compensation paid through District payroll.

Maintaining public trust by proper disclosure of sponsored and non sponsored events

Non-sponsored activities are excluded from the books of the school. A public employee following the guidelines would not be subject to taxpayer review. Employees may legitimately keep the full proceeds of a non-sponsored event after properly paying for direct expenses.

Limiting the time frame to one week does not mitigate the above issues.

Efforts initiated to lessen the impact of eliminating the one week.

A building rental policy has been proposed to reduce the building rental fee for non-sponsored facility use that supports school programs. The proposed fee structure is less than half of the commercial business use rate.

For school sponsored events, in addition to the published curriculum rate and summer school rate (limited to the summer), we are proposing that the contract hourly teacher rate may be used provided the money collected for the activity supports that rate.

Section 8
Risk Management

State of Utah

GARY R. HERBERT
Governor

GREG BELL
Lieutenant Governor

Department of Administrative Services

KIMBERLY K. HOOD
Executive Director

Division of Risk Management
TANI PACK DOWNING
Director

February 14, 2013

Greg Holbrook
Director of Accounting
Alpine School District
575 North 100 East
American Fork, UT 84003

RE: SCHOOL DISTRICTS SPORTS CAMPS/CLINICS/SPONSORSHIP

Dear Greg:

Thanks for the efforts you are undertaking to clarify policies and practices regarding sports camps/clinics and other events for Alpine School District. Over the past year or so, we have met with several districts and some district superintendents to address this issue. More specifically, we've asked the districts to avoid the gray areas of sponsorship, which are likely to result in liability. We've also urged each district to create and strictly follow policies and procedures, which define sponsorship and non-sponsorship. Obviously, those policies and procedures should also ensure that public resources are not being utilized for private gain.

As you know, when a school district sponsors an event, that event will generally have the benefit of coverage provided by the Risk Management Fund.[1] Some of the badges of district- or school-sponsored events are:

- Fee waivers
- District control, receipt, and distribution of revenue
- Use of district name, logo, and resources to promote and conduct the event
- Use of district buses and other transportation services

On the other hand, when a camp or clinic is being sponsored by an individual or entity, it is critical to ensure that the badges of non-sponsorship are unmistakable to protect both the district and the Risk Fund from claims that may arise. Generally, that protection is accomplished by the following steps:

- Facility use/rental application;
- Consistent, fair market rental fee to use district facilities;

[1] While coverage is relatively broad under the Risk Management Fund coverage document, it is not without exclusions and limits.

5120 State Office Building. Salt Lake City, Utah 84114-1321 • telephone 801-538-9560 • facsimile 801-538-9597 • www.risk.utah.gov

- Facility use/rental agreement with indemnity provisions that protect the district;
- Event insurance, with $1MM/$3MM limits, that names the district as an additional insured;
- Proscribing use of the district's name, logo, and identifying trademarks in advertising or other promotional materials;
- Prohibiting implied or explicit expectations that a student's participation in camps or clinics is a qualifying condition for team membership or status;
- Precluding the use of district vehicles for transportation of participants and sponsors;
- Prohibiting the use of district resources or materials to promote or otherwise conduct the event (with the exception of facilities covered in a rental/use agreement); and
- Ensuring non-sponsored event revenue is not controlled, received, or distributed by the district or otherwise co-mingled with district resources (with the exception of use/facility rental charges).

Our management group has reviewed the Guidelines you have drafted. We endorse their content and scope. In fact, with your permission, we'd like to offer your Guidelines as a template for other school districts, which are also trying to get their arms around these challenging issues.

Again, thanks for your efforts. Don't hesitate to contact us if we can be of further assistance.

Sincerely,

BRIAN NELSON
Assistant Director

5120 State Office Building. Salt Lake City, Utah 84114-1321 • telephone 801-538-9560 • facsimile 801-538-9597 • www.risk.utah.gov

FAQs - Summer camps and sports leagues

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

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

PLEASE NOTE: If your school district does not have a use/rental agreement and policies in place setting forth guidelines for using buildings and other facilities, establishing when a group must pay rent, and requiring indemnification and insurance, please contact Risk Management immediately to correct that.

- Similarly, the school district may allow these programs to use school supplies and equipment if it would allow others to do so or if a fair rental is charged. Non-consumable items like bats, helmets, footballs, pads, etc. may be lent but have a signed agreement setting forth the terms of the use and be prepared to offer the same equipment on the same terms to other third parties who ask for it.

- It would be a good idea to require an informed consent stating that the school district and school are not sponsors of the program.

- The school district should not:

  - Do not allow the program to be advertised with the implication the school district or school is sponsoring it.

  - Do not let the coach recruit during school or make it an implied or explicit requirement to be on the school team.

  - Do not let the program use school owned baseball or football jerseys with the school's name on them. It is okay for the team itself to be called "Alta" "Brighton" or "Skyview" but don't let them use your actual jerseys.

Section 9
Contracts

CONTRACTS

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

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

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

Section 10
Music Program

Secondary Music

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

Tutoring-Lessons

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

Rates of Pay

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

Non-Employee Consultants

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

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

Section 11
Athletics and Activities
Acknowledgement

Athletics and Activities Annual Financial Acknowledgement

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

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

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

_____ _____

Signature Date Printed Name

_____ _____

School Activity

_____ _____

Principal Date