

§1 - Fiduciary Responsibilities and Duties

Forms related to the policies below:

[Disclosure of Potential Conflicts of Interest](#) (§1.D.6.)

A. Purpose

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

B. Responsibilities and Authority

1. The District Board of Education directs and controls all school assets in the district (Utah Code 53A-2-108 (2)). They are also authorized and directed to (1) adopt bylaws and rules for its own procedures; (2) enforce rules necessary for the control and management of the district; and (3) do all other things necessary for the maintenance, prosperity, and success of the schools and the promotion of education (Utah Code 53A-3-14, 15, and 20).
2. The Superintendent is the budget officer of the district (Utah Code 53A-19-101).
3. Subject to the direction of the Superintendent, the Business Administrator shall among other things (1) be custodian of all district funds; (2) be responsible and accountable for all money received and disbursed; (3) keep accurate records of all revenues and their sources; (4) use uniform procedures which shall be in accordance with generally accepted accounting principles or auditing standards; (5) ensure that adequate internal controls are in place to safeguard the district's funds (Utah Code 53A-3-303); and (6) be authorized to assign portions of fund balance intended to be used for specific purposes.
4. Subject to the direction of the Business Administrator, the fiscal administrator in each school and department is charged with primary responsibility of ensuring that all financial matters of his/her school or department are transparent, well managed, and conducted in accordance with laws, rules, and district policies and procedures. Such responsibility is non-delegable. Because it is not possible for the fiscal administrator to be personally involved in every financial matter at his/her school or department, he/she may designate specific individuals to perform specific tasks or functions on his/her behalf. Nonetheless, the fiscal administrator retains ultimate responsibility and should ensure designees are properly trained.
5. In all activities, district employees shall comply with the Utah Public Officers' and Employees' Ethics Act (Utah Code 67-16) and other district policies. Educators shall also comply with Utah Educator Standards (Utah Admin. Code R277-515). In particular, employees shall refrain from using his/her position of influence to profit commercially or benefit personally from parties interested in conducting business with the district. Employees should not sell products or services offered by a family owned business unless the transaction is arms-length and the employee receives express permission from the fiscal administrator after disclosing the potential conflict of interest. This provision is not intended to prevent employees from communicating opportunities for extracurricular involvement or other enrichment activities.

6. Fiscal administrators do not have authority to instruct or permit either by action or omission violation of district policy and procedure.

C. Segregation of Duties

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

- a. Custody – having access to or control over any physical asset such as cash, checks, equipment, supplies, or materials;
- b. Authorization – the process of reviewing and approving transactions or operations; and
- c. Record keeping – the process of creating and maintaining records of revenues, expenditures, inventories, and personnel transactions to include reconciliations.

2. When, due to limited staffing and related constraints, a single employee performs all three key duty types, the fiscal administrator shall ensure the compensating control of a monthly independent internal review of documents and transactions related to the duties performed is conducted and documented.

D. General Policies

1. During the spring of each year, the fiscal administrator at each location shall establish a balanced budget for each non-categorical program at their location for the coming year. The fiscal administrator in each school may enlist the assistance of specific employees with responsibility for a team, club, class, or program to prepare a proposed budget for the same in the format determined by the Director of Accounting. The fiscal administrator in each school shall review each proposed budget and make any necessary adjustments before approving. The fiscal administrator in each school shall compile all such budgets into a school-wide financial plan. The fiscal administrator in each location should use each program's approved budget to inform their decisions whether to authorize activities that generate funds and approve expenditures of funds.

2. Fiscal administrators shall take every reasonable precaution to safeguard the district's financial assets and resources from theft, robbery, vandalism, and unauthorized use. This specifically includes the following:

- a. Fiscal administrators shall not authorize the use of public funds for personal use expenditures.
- b. Fiscal administrators shall not sign or allow to be signed, blank or incomplete financial related documents.
- c. Fiscal administrators shall not use or allow to be used, signature stamps on financial related documents.
- d. When a signature or initials are required to indicate authorization of district financial matters, prior to doing so fiscal administrators shall give timely and adequate review of supporting documents to establish the following:

i. Allowability – Generally, all expenditures must comply with the district’s policies and procedures. However, specific grants may impose stricter requirements that must be followed. It is expected that grant-funded purchasers are aware of applicable restrictions and ensure full compliance with a grant’s requirements.

ii. Correct and adequate budget.

iii. Original and sufficient documentation to establish the:

1. Amount of the expenditure.
2. Time and place of the expenditure.
3. Business purpose of the expenditure.
4. Itemized list of what was purchased.

e. Fiscal administrators shall avoid advance payments or prepayments whenever possible. It is prudent business practice not to pay for goods or services until they have been received in good order or rendered satisfactorily. Prepayments increase the risk to the District of loss due to potential for non-fulfillment or non-performance under contract. However, fiscal administrators may request a prepayment only under certain conditions outlined in Section 8 Cash Disbursements of this manual.

Every employee has similar fiduciary duties within his/her job responsibilities.

3. As fiscal administrators are requested and authorized to provide ad-hoc financial reports, the source data shall be, in descending order:

- a. Data recorded in the district’s central accounting system, if available.
- b. Data recorded in the district’s school accounting system, if available.
- c. Data maintained outside the two accounting systems above.

As fiscal administrators compile ad-hoc financial reports, he/she is encouraged to consult with the appropriate Business Division directors to ensure the accuracy of the information being compiled.

4. Fiscal administrators at secondary schools shall prepare a monthly financial report containing all financial activity in the school checking account. This report shall be submitted to the accounting department by the due date determined by the Director of Accounting.

5. Any district employee who becomes aware of or suspects willful violation of any district fiscal policy shall report such to the Director of Accounting immediately.

6. Any district administrator, licensed educator, or other staff who handle public funds are prohibited from activities that might present a conflict of interest. Any such individual who might have a conflict of interest [must fully disclose the interest](#) to their supervising fiscal administrator and remove themselves from any exercise of influence or decision making regarding the interest.

7. The fiscal administrator at each site shall ensure that records are maintained and destroyed in accordance with the Utah School District General Retention Schedule (Utah Code 63G-2-604).

8. No district employee shall misuse public funds. (See Utah Code 76-8-402.)

E. Improper Use of District Property or Employment

1. Employee Theft

a. The District does not tolerate any type of theft including that of District property that is perceived by employee(s) as having no remaining value to the District. The District expects its employees to conduct themselves in an ethical manner regarding any and all District property.

b. Any district employee who becomes aware of or suspects willful theft or misuse of District property is obligated to report the matter to an appropriate supervisor.

c. Required Supervisory Follow-up:

i. If the supervisor who receives the information regarding an alleged theft is not the administrative supervisor of the accused, the supervisor is to communicate the allegation to the accused person's administrative supervisor or superior as appropriate.

ii. The accused person's administrative supervisor, or superior as appropriate, is required to:

1. Perform an initial informal inquiry to see if there is merit to the claim.

2. If it is determined that the claim has merit, the administrative supervisor, or superior as appropriate, is required to report the matter to the Granite Police Department.

3. If the claim has no basis, the administrative supervisor, or superior as appropriate, should report back to the employee who made the claim that their concern has been addressed.

d. Neither the District nor any of its supervisors may take adverse action against an employee because the employee, or a person authorized to act on behalf of the employee, communicates in good faith the waste or misuse of public funds, property, or manpower. (Utah Code 67-21-3).

2. Use of Employment for Personal Purchases

a. The Utah Public Officers' and Employees' Ethics Act prohibits district employees from using their positions to acquire private economic or other interests that are substantially different from those available to the general public.

i. Special promotions or rates for school and district employees may be accepted if those promotions or rates are established by the provider on behalf of an entire class of employees if an employee meets the requirements of the category. (For example, special loan rates for teachers, educator discounts, etc.)

b. Employees shall not open accounts or memberships with merchants using the name or tax id number of the school or district for personal use.

- c. Employees shall not use existing school or District accounts or memberships for personal purposes.
 - d. Employees shall keep District and personal business separate.
 - i. Employees are not authorized to associate the District with personal accounts.
 - ii. Personal business shall not be transacted using the address or name of the District.
 - iii. Personal business shall not be transacted on District time.
3. Take Home Approval for District Vehicles
- a. Employees are not authorized to take District vehicles home at the end of regular office hours or shifts with the exception of:
 - i. Those individuals who are designated “on-call” for maintenance purpose.
 - ii. School busses may be taken to the driver’s home between routes with the approval of the transportation director.
 - iii. Other individuals explicitly authorized to do so by the Superintendent.

F. Internal and External Audits

All fiscal related transactions and records are subject to and shall be made available for internal and external audits by appropriate Federal, State, or district personnel, or by personnel employed by Contractors engaged by the district to perform fiscal related services.

Article ID: 12

Last updated: 13 Nov, 2020

Revision: 1

Fiscal Policies -> Online Fiscal Policy Manual (Current Edition) -> §1 - Fiduciary Responsibilities and Duties
<https://gsd-kbpub.graniteschools.org/kb/index.php?View=entry&EntryID=12>

§2 - Cash Receipts

A. Purpose

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

B. Authorized Cashiers

1. Whenever possible, receipt of public funds shall be restricted to one of the following pre-authorized cashiers:
 - a. At the school level:
 - i. the School Lunch Secretary or Lunch Manager (for lunch related cash receipts only); or
 - ii. the Financial Secretary or Bookkeeper (for all other receipts).
 - b. At the district level, staff within the accounting department designated by the Director of Accounting.
2. For specific functions where it is not possible or reasonable for a pre-authorized cashier to be present to receive all incoming cash receipts, substitute cashiers may be authorized as follows:
 - a. At the school level, the fiscal administrator may authorize responsible individuals to act as substitute cashiers. In this case, the fiscal administrator shall ensure that each substitute cashier is trained in his/her duties by the Financial Secretary or Bookkeeper.
 - b. At the district level, the fiscal administrator may request authorization from the Director of Accounting to have one or more substitute cashiers. In this case, the Director of Accounting shall ensure that each substitute cashier is trained in his/her duties by the accounting staff.
3. District employees who are not authorized cashiers shall instruct payers to make payments directly to an authorized cashier or to make payments in a central lock box. Under no circumstances shall a district employee who is not a pre-authorized cashier or substitute cashier accept a cash receipt.

C. General Policies

1. All checks payable to the district or individual school shall, immediately upon receipt, be restrictively endorsed (stamped "For Deposit Only – Granite School District [or the school name]"). Checks that are postdated shall not be accepted.
2. Cash receipts in the form of student fees shall correspond with the approved fee schedule, as required by Utah Code 53A-12-102 and USOE Board Administrative Rule 277-407-5.
3. Cash receipts from sales, rentals, admissions, and user fees shall include a charge for sales tax unless specifically exempted, as required by Utah Code 59-12-101 et.seq. (see also Utah State Tax Commission

Publication 35). Sales tax shall be remitted as directed by the Director of Accounting.

4. Cash receipts shall be accompanied by adequate supporting documentation as established by the Director of Accounting. Supporting documents shall be reconciled with actual cash received. Any discrepancy shall be clearly identified and brought to the attention of the fiscal administrator for resolution.
5. Whenever possible, incoming cash will be counted by two individuals. When dual counting is not possible, a compensating control must be used.
6. Whenever possible, cash receipts shall be turned in to the appropriate cashier, along with associated supporting documentation by the end of each day. If funds are received outside school or business hours and the cashier is not available, the fiscal administrator or her/his designee shall lock cash receipts in a secure location until the next business day when the cash receipts and associated supporting documentation can be remitted to the appropriate cashier.
7. Cash receipts may not be used to make purchases, pay reimbursements, or establish refund or change funds. Cash receipts should however be used to replenish the specific change fund(s) of the activities from which the cash receipts were generated. Cash receipts may also be used to issue cash refunds to students and/or parents subject to Section 6 of this Manual.
8. All cash receipts shall be kept in a secure controlled location at the district or school until they are deposited in a district-approved bank account. Under no circumstances are funds to be kept in an unsecure location.
9. Pursuant to Utah Code 51-4-2(2)(a), all public funds shall be deposited within three business days after receipt. When the dollar amount of cash receipts for any given day exceeds the cap established by the Director of Accounting, the funds shall be deposited into a district-approved bank account within one business day. At a minimum, funds shall be deposited on Wednesday and Friday of each week. The fiscal administrator shall consider and make reasonable arrangements for the physical safety of employees assigned to take the deposit to the bank.
10. All cash receipts must be recorded in the district's accounting records using an account code that accurately reflects the type of cash receipt being received.
11. Cash receipts associated with a specific student shall be recorded in the school's accounting records by the student's name.
12. Access to the school and district accounting systems shall be secured and safeguarded by restricted passwords.

Article ID: 13

Last updated: 18 Nov, 2020

Revision: 1

Fiscal Policies -> Online Fiscal Policy Manual (Current Edition) -> §2 - Cash Receipts

<https://gsd-kbpub.graniteschools.org/kb/index.php?View=entry&EntryID=13>

§3 - Student Fundraising

See Board Policy – Article V.C.11, January 2018

A. Statement of Purpose

1. The Board of Education recognizes that student fundraising at the school level provides added resources for programs and activities. The Board also recognizes that issues such as excessive solicitation of business and patrons, student safety, undue distractions, burdensome time commitments, and fiduciary ethics can arise while engaging in student fundraising activities. The Board intends this policy, therefore, to govern student fundraising in compliance with state rules, and to ensure educator standards and accounting practices are maintained.
2. In addition to student fundraising activities, a fiscal administrator may permit certain alternative methods of generating revenue at the site consistent with applicable District policies (see Section 4 – Donations and Other Resource Development). Donations or other revenue sources that do not involve active promotion by the school or enlist students to solicit funds, are not considered student fundraising activities and are not subject to the restrictions found in this policy.

B. Approval and Disclosure of Student Fundraising Activities

1. All school or District sponsored student fundraising activities shall be approved in advance by the fiscal administrator using the School-Sponsored Student Fundraising Approval and Disclosure Form (the form is attached to this policy and can be found on the Accounting Department website).
2. Fiscal administrators shall exercise discretion when determining approval by considering matters including, but not limited to:
 - a. appropriateness of the student fundraising activities (see Part D of this policy below);
 - b. anticipated benefit of the student fundraising activity; and
 - c. level of planning and oversight, including the following:
 - i. the purpose of the student fundraising activity;
 - ii. manner in which money will be collected and accounted for in compliance with Section 2 of the Fiscal Policy Manual;
 - iii. training given to students regarding their participation;
 - iv. potential risks and measures to mitigate those risks; and
 - v. considerations related to federal and state laws, contracts, or District policies.
3. Fiscal administrators should always consider the potential burden on the school's community from over-solicitation when considering approval for student fundraisers.
 - a. Schools are allowed one general school-wide student fundraiser per year.
 - b. Schools are allowed one school-wide charitable student fundraiser per year.
 - c. Schools are allowed one school-wide PTA/PTO student fundraiser per year.

- d. Schools may participate in one student fundraising effort per year for the Granite Education Foundation.
 - e. While there is no specific cap on the number of student fundraisers allowed by secondary school teams, clubs, classes, or programs, fewer fundraisers that can meet the needs of the organization are preferred.
4. At most, student fundraisers should not exceed six weeks in length.
 5. Fundraising activities of third parties should not compete with or otherwise interfere with school-sponsored fundraising activities.
 6. Fiscal administrators shall inform all parents/guardians of students participating in a student fundraiser in advance of the fundraiser. Information about student fundraisers may be communicated to parents/guardians via email, parent newsletters, the school website, or other appropriate means.

C. Administration of Student Fundraising Activities

1. Students participating in fundraising activities are expected to appropriately represent their school and the District. All District policies regarding student conduct and discipline apply to school-sponsored fundraising activities.
2. Students who qualify for fee waiver are encouraged to participate in student fundraising activities.
3. Proceeds from school or District sponsored student fundraising activities are public funds and are to be used only for the purpose identified and approved in the School-Sponsored Student Fundraising Approval and Disclosure Form. Proceeds may not be used to hire regular classroom teachers, thereby altering staffing ratios, nor used to directly or indirectly augment an employee's remuneration beyond that associated with the salary schedule of the employee's position. However, schools may use such proceeds to hire classroom assistants, coaching assistants, or specialists of any kind, including individuals who may hold educator licenses, as long as employment is processed through the District's Human Resources Department.
4. Proceeds from the annual school-wide charitable student fundraiser must be given to the charity rather than to an individual or family, unless the fact that proceeds will go to an individual or family was specifically included in the disclosure (e.g. Sub-for-Santa). In exceptional circumstances, the Director of Accounting may approve the giving of proceeds from a charitable student fundraiser to an individual or family in the absence of disclosure. In such cases, the fiscal administrator should advise the recipient to consult with the recipient's tax advisor or legal counsel regarding possible tax or other legal ramifications for receiving the proceeds.
5. Proceeds from a student fundraising activity where all team, club, class, or program members are required to participate must be credited equally among all participants to 1) go against any costs that are assessed individually to them, or 2) go against group costs. In no case shall ownership of proceeds from school-sponsored student fundraising activities be transferred to students.
6. Proceeds from a student fundraising activity where participation by team, club, class, or program members is optional may be credited to each participating student based on their proportionate participation to go against any costs that are assessed individually to them by the team, club, class, or

program. In no case shall ownership of the proceeds from school-sponsored student fundraising activities be transferred to students.

7. The intended use of fundraising proceeds shall be clearly stated, including the potential for carrying over unused funds to the next school year and the possible use of funds for other teams, clubs, classes, or programs at the discretion of the principal. In no case will surplus funds revert to students or parents.

8. Administration, staff, and other district employees responsible for the supervision of school-sponsored student fundraising activities shall ensure that district policies and guidelines for handling and depositing funds are followed.

9. Sales tax must be charged on all sales associated with student fundraisers unless all of the following conditions are met:

a. The proceeds from the student fundraiser are used by the school to buy supplies or equipment or to provide student transportation.

b. The student fundraising activity is an officially school-sanctioned activity conducted in accordance with this policy.

c. The proceeds from the student fundraiser are not used to directly or indirectly compensate a teacher or other school or District employee.

d. The proceeds from the student fundraiser are deposited into a dedicated school account controlled by the school or District.

10. In all fundraising activities, educators shall comply with Utah Educator Standards (Utah Admin. Code R277-515) and other District policies. In particular, educators shall refrain from using his/her position of influence to profit commercially or benefit personally from fundraising (i.e. teachers should not sell products or services offered by a family owned business unless the transaction is arms-length and the educator receives express permission from the school principal after [disclosing the potential conflict of interest](#)). This provision is not intended to prevent educators from communicating opportunities for extracurricular involvement or other enrichment activities.

11. With express approval from the fiscal administrator, District employees may receive reimbursement out of student fundraising funds for expenses incurred while supervising school-sponsored student fundraising activities (i.e. travel, accommodations, and standard approved per-diems).

D. Limitations and Prohibitions

1. Students shall not be required to solicit door-to-door for school-sponsored student fundraisers.

2. Student participation in school-sponsored student fundraising activities shall not impact grades, academic credit, citizenship standing, or eligibility for teams, clubs, classes, or programs.

3. Student fundraising shall not impose sales quotas on students, nor shall schools enter into contractual commitments to sell specific numbers of items or service units. Students shall not be required to pay for any unsold items that are returned to the school.

4. Elementary school administrators shall not approve school-sponsored fundraising activities that require pre-purchasing product inventory or service units for resale. Secondary schools shall exercise caution with regard to the same.
5. Students shall not engage in student fundraising efforts for a team, club, class, or program unless students belong to, or intend to participate with the same.
6. No rewards or prizes shall be offered to students, teams, clubs, classes, or programs in association with a student fundraising activity unless specifically approved by the fiscal administrator.
7. Goods or services may be donated to schools for student fundraising activities. However, activities where the students for whom the funds are being raised are the primary buyers or recipients of the goods or services, such activities are not considered student fundraisers.
8. Student fundraising activities shall not count as instructional time and are not allowed to interfere with classroom instruction.
9. School-sponsored student fundraisers cannot require students to submit the personal information of other people, and students shall not be used to develop mailing or contact lists for any commercial or fundraising organization.
10. Schools shall ensure that food or beverages sold during the school day as part of a student fundraiser, including during lunch time, meet nutrition standards for competitive foods (see Utah Administrative Code R277-719-5) with the exception of three student fundraisers during the school year that do not exceed five consecutive days. The fiscal administrator shall designate an individual to maintain records of fundraisers at which foods and beverages that do not meet nutrition standards for competitive foods are sold.
11. Selling baked goods or other food items intended for human consumption, prepared at home by students or their parents/guardians, is not allowed.
12. Lotteries, raffles, or drawings in which nothing of value is provided in exchange for the cost of an opportunity to win something of value are illegal in Utah and are therefore not allowed as a student fundraising activity.
13. No District employee may receive compensation, other than their normal hourly wage or stipend, in the form of profits, percentage of revenues, kickbacks, products, gifts, or anything of financial value because of, or associated with a student fundraising activity. Individual District employees are not permitted to accept personal payments, bonuses, or gratuities from commercial fundraising organizations or individuals (Utah Administrative Code R277-515). Fundraising incentives, bonuses, etc., shall be used by the school to directly benefit students, clubs, classes, and/or programs involved in the fundraising effort.
14. School-sponsored fundraising may not involve communication, advertising, and/or depictions of tobacco or alcoholic products, or any other material or product that may not legally be used by school age children or is otherwise not in compliance with the state, District, or school rules; that may be harmful to the health and welfare of students; that may exploit or create undue intrusion into the classroom or home; that would detract from or interfere with student learning; that would conflict with the educational mission of the District; or that would commercialize or damage the image of the District or the school(s).

15. An individual student who wishes to conduct a fundraiser that is an extension of, or related to school programming, may only do so with express permission from the principal. Otherwise, students or third parties who wish to conduct personal or private fundraising for non-school-related purposes may only do so subject to the following conditions:

- a. Individuals or entities must enter into a rental or other contractual arrangement with the District to use District resources.
- b. With the exception of officially recognized Student Support Organizations (see Section 9 of the Fiscal Policy Manual) individuals or entities may not use the school's name to promote the fundraising activity.
- c. The fundraising activity may not be conducted during normal school operating hours or in conjunction with a school-sponsored activity.
- d. Proceeds from individual or personal fundraising belong to the students or third parties and are not considered public funds unless and until such time the funds are donated to the school.
- e. The individual student or third party retains all risk as well as all obligations to comply with State laws and regulations.

16. Schools may not sponsor or co-sponsor fundraising events with the intended or unintended effect of offering an undue advantage to any outside entity or otherwise circumventing District policies or state laws regarding facility rentals, donations, booster clubs, access to students, etc. For example, an individual or entity shall not be allowed to profit commercially by promising a donation or a portion of event proceeds to a team, club, class, or program in exchange for free or reduced-rate use of facilities, work performed by students or District personnel, or some other advantage gained by using a public facility. (See Board Policies, Article VIII.A.28. School Building and Grounds as Civic Centers; Article V.C.8. Donations; Article V.C.10. Access to Students by Non-School and Non-District Entities.)

17. Crowdfunding or crowdsourcing is a form of raising funds that includes soliciting many small donations from a large number of people. This method for raising funds is most often conducted via the internet through a website or computer application created specifically for this purpose. Students may raise funds through crowdfunding for school-sponsored activities subject to the following conditions:

- a. Fundraisers that seek to use crowdfunding for a school-sponsored activity shall be approved by school administration. Without prior approval, school or District names shall not be used.
- b. Any funds students raise through crowdfunding campaigns shall be deposited directly into a school account and not by collected by students.
- c. Crowdfunding campaigns shall comply with other provisions of this policy and with other District policies, including privacy policies.
- d. Students shall not supply contact information of potential donors to a third-party crowdfunding platform, application, website, or vendor without first obtaining consent for release of that information from the potential donors.

E. Approved Fundraising Partner List

1. When student fundraising activities 1) involve the sale of third party or vendor products or services (e.g. wrapping paper, cookie dough, coupon books, apps or websites that sell discount coupons, apps or websites that solicit contributions, etc.), and 2) those third parties or vendors retain or receive a portion of the fundraising proceeds, such third parties or vendors must be on the District's preapproved fundraising partner list. To obtain approval, vendors must comply with several conditions, including the following:

- a. Vendors shall meet the requirements of the Charitable Solicitations Act. (See Utah Code 13-22-1 et seq.).
- b. Vendors shall agree to maintain confidentiality and secure all personally identifiable student information solely for the purposes of completing transactions associated with the fundraiser and to provide fundraiser accountability. Such information shall not be stored, shared, or used for any other purposes (e.g. compilation of mailing lists, contact lists, marketing contacts, etc.) and shall be destroyed after its intended use.
- c. Vendors shall agree to maintain confidentiality and secure all personal information of those solicited by District students in student fundraising efforts and such information shall be afforded the same protections as outlined in the proceeding section unless alternate use is expressly authorized by the individuals.
- d. The fundraising activities will not involve communication, advertising, and/or depictions of tobacco or alcoholic products, or any other material or product that may not legally be used by school age children or is otherwise not in compliance with the state, District, or school rules; that may be harmful to the health and welfare of students; that may exploit or create undue intrusion into the classroom or home; that would detract from or interfere with student learning; that would conflict with the educational mission of the District; or that would commercialize or damage the image of the District or the school(s).
- e. The vendor will not offer, pay, supply, or otherwise provide funds, percentage of revenues, kickbacks, products, gifts, bonuses, gratuities, or anything of financial value to any District employee, their family, or their business as enticement or reward in relation to the fundraising activity.

Article ID: 14

Last updated: 18 Nov, 2020

Revision: 1

Fiscal Policies -> Online Fiscal Policy Manual (Current Edition) -> §3 - Student Fundraising

<https://gsd-kbpub.graniteschools.org/kb/index.php?View=entry&EntryID=14>

§4 - Donations and Other Resource Development

See Board Policy – Article V.C.8, February 2018

A. Statement of Purpose

Fiscal administrators may pursue development opportunities and accept resources from third parties in the form of donations, gifts, business partnerships, and other revenue streams consistent with applicable District policies. Resources may be accepted from private individuals, companies, organizations, clubs, foundations, and other appropriate entities. Resource development is distinguished from student fundraising activities, which are subject to the provisions of Article V.C.11. Student Fundraising.

B. Statement of Policy

1. Funds or other resources received in the form of donations, gifts, partnerships, and other sources of revenue are public funds and shall be used for the benefit of students and never for the personal benefit of a District employee. Examples of benefits to students include, but are not limited to, enhancing District programs that serve students; obtaining equipment, supplies, or facility upgrades for schools; and providing for student activities such as field trips, assemblies, competitions, graduation, etc. The fiscal administrator at each site has the authority to determine best use subject to other District policies.
2. Funds secured from third party individuals or entities may not be used to hire regular classroom teachers thereby altering staffing ratios. However, schools are free to use such resources to hire classroom assistants, coaching assistants, or specialists of any kind, including individuals who may hold educator licenses, as long as employment is processed through the District's Human Resources Department. Resources to fund such positions, however, shall be donated to a program, school, division, or department—not directly to individuals.
3. Funds secured from third party individuals or entities shall not be used to directly or indirectly augment an employee's remuneration beyond that associated with the salary schedule of the employee's position.
4. Resource development activities are prohibited if they include or require promotion or advertising of tobacco or alcoholic products or any other materials or products that are illegal for use or consumption by school-age children or that violate state laws, District policies, or school rules. Further, development activities are prohibited if they are potentially harmful to the health and welfare of students, exploitive, unduly intrusive into the classroom or home, detract from or interfere with student learning, conflict with the educational mission of the District, or commercialize or damage the image of the District or its schools.
5. Marketing information related to resource development activities shall not be distributed by schools as stand-alone flyers with the exception of forms for schoolbook programs and business partnerships. (Note: for other limitations on access to students and patrons, please refer to Board Policy, Article V.C.10. Access to Students by Non-School and Non-District Entities.)
6. The District reserves the right to decline or restrict donations, gifts, partnerships, or other sources of revenue if they create inequitable environments in the school, violate Title IX or other state or federal

laws, are not economically in the best interest of the District, interfere with educational goals, or for any other reason determined by the District or school.

7. Schools shall ensure against co-mingling of any school/District funds or funds generated through resource development activities with the funds of any other individual or entity (e.g. booster organizations, commercial organizations, athletic programs, etc.)^[1].

C. Types of Resource Development

1. Donations

- a. The District or one of its schools may receive donations. Receiving such donations is not considered a fundraising activity.
- b. Students may not be involved in the direct solicitation of donations, but the Granite Education Foundation, Board of Education, fiscal administrators, and teachers may directly solicit donations consistent with state laws and administrative rules.
- c. Donors may condition a gift upon a particular use (program, school, class, etc.) but shall not direct donations to specific individuals. Donated funds become public at the time of receipt and are subject to all District policies, state laws, and administrative rules. So long as donor conditions do not violate the same, the District and schools shall make all reasonable efforts to ensure the gift is used for its intended purpose.
- d. The District encourages donations valued greater than or equal to \$10,000 be made through the Granite Education Foundation.
- e. The delivery and acceptance of all donations are subject to the following conditions:
 - i. As required by state law and administrative rules, donations may not be accepted if there is an expectation or promise, expressed or implied, of an exchange or offer of goods and services, remuneration, any undue influence, or special consideration. This provision, does not apply to recognitions or attaching names to donations.
 - ii. Delivery and acceptance of any donation, whether in-kind, cash, or otherwise, shall constitute a complete transfer of ownership, rights, privileges, and/or title in or to the donated goods or services and shall become the exclusive property of Granite School District.
 - iii. Donations of \$500 or more from a single donor during the course of one year from the time the threshold is met precludes a donor (whether an individual or representative of a foundation, organization, club, or other entity) from serving in any capacity with decision making authority over personnel or staffing, student participation or discipline, program funds, or overall direction of a program or activity. The sole exceptions to this provision are donors serving on the Granite School District Board of Education or on a school community council.
- f. Donations associated with the financing of building projects, acquiring equipment, or other capital improvements must be approved by the Superintendent prior to acceptance and/or solicitation.

- g. Funds, materials, equipment, and programs that are donated or made available to schools by individuals or organizations are not allowed to replace or disrupt curriculum or programs, infringe upon instructional time, or pose a burden or place undue pressure on students, parents, or school employees at work, in the community, or at home.
- h. Donors may request documentation of donations regardless of the amount. Administrators shall require documentation of all donations valued at \$500 or more. Documentation shall be made by completing a Donation / Contribution / Sponsorship / Volunteer form.
- i. The parties authorized to accept donations on behalf of the District are restricted as follows:
 - i. Donations valued at \$0 – \$9,999 made directly to the District or one of its schools may be accepted by the fiscal administrator or the Granite Education Foundation.
 - ii. Donations valued at \$10,000 – \$50,000 may be made directly to the District or one of its schools may be accepted by the fiscal administrator after receiving approval from the Superintendent. In such cases, the fiscal administrator shall initiate a Donation / Contribution / Sponsorship / Volunteer form and forward it to the Superintendent for signature.
 - iii. Donations valued at \$10,000 - \$50,000 may be made to the Granite Education Foundation without prior approval, although the Foundation Director shall report the donation in writing to the Superintendent within 45 days.
 - iv. Donations valued at \$50,000 or greater made directly to the District or one of its schools may be accepted by the fiscal administrator only after receiving approval from the District Board of Education. In this case, the fiscal administrator shall initiate a Donation / Contribution / Sponsorship / Volunteer form and forward it to the Superintendent who will obtain the approval by the Board and return it to the fiscal administrator.
 - v. Donations valued greater than or equal to \$50,000 made through the Granite Education Foundation may be accepted by the Foundation Director without prior approval, although the Director shall report the donation in writing to the Superintendent and District Board of Education within 45 days.
- j. Schools may accept donated products that carry the donor company's name, trademark, logo, or limited advertising on the product (e.g. soft drinks, food items, cups, T-shirts, hats, instructional materials, furniture, office equipment, scoreboards, etc.) provided there are no obligations or added costs for students, patrons, school employees, or the District.
- k. Donor and business partner recognitions may be placed on equipment, furniture, and other donated gifts. Recognitions may be placed on District buildings or structures with the approval of the Superintendent. The Board reserves to itself authority to approve naming of buildings, structures, rooms, or other District facilities.
- l. With the permission of the donor, a fiscal administrator may authorize banners, flyers, posters, signs, or other notices recognizing a donation. Such materials may feature the donor's name but may not be advertisement for or endorsement of any product, venture, or other business of the donor.

2. Passive Income Programs

- a. The District or one of its schools may receive funds from passive income programs as long as the programs place no obligations or undue pressure on students or parents to participate and do not advertise a for-profit business or entity. Examples of passive income programs include but are not limited to Box Tops for Education, Penny Wars, recycling, and drop boxes (or other containers) for donated goods. Participation in such programs is not considered a student fundraising activity.
- b. Fiscal administrators must ensure that passive income programs do not disrupt school operations or detract from educational programming.

3. Incentives or Reward Points Programs

- a. Many companies use cash or cash-like value incentive or reward programs to attract and retain customers. Examples of such incentives or rewards include but are not limited to rebates, gift cards, sky miles, two-for-one purchases, and spend rewards. Participation in such programs is not considered a student fundraising activity.
- b. Incentives awarded by vendors as an inducement to do business with the District, or as a reward for doing so, are the property of the District and may not be used for personal gain. The use of reward point programs for personal benefit is prohibited.
- c. In the event the District can determine the value of an incentive or reward is redeemed in violation of this section, the employee will be required to repay the District the value of the incentive or reward and may be subject to discipline.

4. Advertising

- a. The District or one of its schools may receive revenue through the sale of advertising. If students are not used to solicit or conduct the advertising, it is not considered the result of a student fundraising activity.
- b. The acceptance of advertising by the District or any of its schools is not to be construed as an endorsement for an organization or product.
- c. The use of funds, materials, equipment, programs, or other contributions that carry with them any advertising or a commercial logo does not constitute an endorsement of the organization or product by the Board, the District, or any of its schools.
- d. Neither the Board nor the District assume responsibility for products or services whose advertisements appear in, on, or around school property.
- e. Schools may accept donated products that carry the donor company's name, trademark, logo, or limited advertising on the product (e.g. soft drinks, food items, cups, T-shirts, hats, instructional materials, furniture, office equipment, scoreboards, etc.) provided there are no obligations or added costs for students, patrons, school employees, or the District. Such donations are not exempt from filling out the Donation form.
- f. Advertising in athletic programs, posters, and calendars, along with advertisements in school newspapers, yearbooks, literary magazines, programs for special activities, and similar publications is permitted provided such advertisements meet District policies and community standards.

g. Partisan advertising and advertising for products or services that are prohibited by law for sale or use by minors such as alcohol, tobacco, or other substances that are known to endanger the health and well-being of students are prohibited.

h. Employees who provide or participate in public education-related services or activities outside of their employee duties may purchase advertising space so long as the restrictions in Utah Administrative Rule R277-107-5 are followed.

5. Business Partnerships

a. Adopt-a-School or other school-business partnerships that result in a school receiving volunteer hours, funds, services, or materials are encouraged. The support generated by such activities are not considered a student fundraising activity.

b. Principals may authorize banners, flyers, posters, signs, or other notices recognizing a school business partner. Such materials shall feature the school-business partnership and not be advertisement for or endorsement of the business involved.

6. School Stores and Concessions

a. Fiscal administrators in secondary schools may authorize the generation of revenue through the operation of a school store operated by students and overseen by an advisor. Funds generated through such operations are associated with the class or student group operating the store, or general school revenue.

b. The advisor charged with overseeing the school store operation should be familiar with the material in the publication titled *School Store: An Operating Manual* produced in conjunction with Future Business Leaders of America (available on the Accounting website).

c. A proper inventory shall be maintained in any school store operation. The decrease in inventory shall be reconciled with the cash received on a daily basis by someone other than the individual who received the money at the time of sale.

d. Cash receipts from school store operations shall be turned in to the central office on a daily basis.

e. Sales tax shall be charged on all taxable sales and specifically identified as such when turned in to the central office with the other cash receipts for the day.

f. The advisor shall make a report to the fiscal administrator at the end of every semester on the school store operations that shall include an income statement and balance sheet.

g. Students or volunteers operating school stores and concession stands shall comply with Utah Department of Health regulations.

7. Vending Machines

a. All agreements for vending machines must be in writing in a contract form and be approved by the Board of Education. (Utah Administrative Code R277-719-3.)

b. All cash receipts from vending machines must comply with fiscal policies, including policies related to cash receipts and cash handling.

c. When operating a self-serviced vending machine, sales tax shall be charged on all taxable sales and specifically identified as such when turned in to the central office.

8. Grants

Grants from local, state, and federal sources may provide needed resource development for schools and District programs. All grants shall align with the District's mission and goals and shall not interfere with educational programming. An employee shall be designated as administrator for every grant, and grant administration shall not interfere with the employee's role and responsibilities. Grant administration and compliance shall be carefully supervised by the grant administrator such that the District does not become responsible for grant funds or administration. Responsibilities for grant administration are more fully detailed in the Fiscal Policy Manual, Section 14.

References:

IRS Publication 526, Charitable Contributions

Utah Code Ann. §53A-4-205, Establishment of Public Education Foundations

Utah Code Ann. §63G-6a-101, et seq., Utah Procurement Code

Utah Code Ann. §67-16-1, et seq., Utah Public Officers' and Employees' Ethics Act

Utah Admin. Code R277-113, LEA Fiscal Policies and Accountability

Utah Admin. Code R277-515, Utah Educator Professional Standards

Utah Admin. Code R277-719, Standards for Selling Foods

Utah Admin. Code R392-100, Food Service Sanitation

^[1] As the sole exception to this provision, allowed for by the Utah State Office of Education rules, schools may collect funds on behalf of parent/teacher organizations.

Article ID: 15

Last updated: 02 Nov, 2020

Revision: 1

Fiscal Policies -> Online Fiscal Policy Manual (Current Edition) -> §4 - Donations and Other Resource Development

<https://gsd-kbpub.graniteschools.org/kb/index.php?View=entry&EntryID=15>

§5 - Banking and Other Institutional Accounts

A. Purpose

This section establishes policy governing the opening, using, and reconciliation of all bank and other institutional accounts including checking, savings, certificates of deposit, merchant processing, and all other accounts into which public funds may be deposited and/or maintained. The scope of this policy includes all district and individual school activities in all locations where they occur and public funds are collected.

B. Authorization of Accounts

1. All bank accounts shall be centrally authorized by the Business Administrator or her/his designee and monitored by the accounting department. Secondary schools are pre-authorized to have a single checking account. Elementary schools and district departments are not authorized to open or operate bank accounts. District employees shall not open or operate unauthorized bank accounts for receiving, holding, or expending public funds.
2. Outside organizations or entities are not permitted to use the district's tax ID or sales tax exemption numbers for banking or any other purpose.
3. Temporarily idle funds in district-approved bank accounts (typically determined to be balances in excess of two to three months of operations) shall be invested. Such investments shall comply with the Utah Money Management Act and be made under the direction of the Business Administrator and administered by the Director of Accounting.
4. The Board President and Business Administrator shall be authorized to sign on all district and school bank accounts. Others who are authorized to sign on secondary school accounts may include the Principal, Assistant Principal(s), and the Bookkeeper. If additional signers are desired on a specific account, application must be made to the Director of Accounting and approval granted by the Business Administrator.

C. Deposits, Disbursements, and Reconciliations

1. All cash receipts of public funds controlled by the district shall only be deposited into authorized school or district bank accounts using a bank-issued deposit slip.
2. School and district bank accounts shall not be used for non-district purposes.
3. Funds associated with and collected by or on behalf of certain groups or organizations closely aligned with a school or the district (e.g. faculty funds, PTA/PTO funds, and student non-curricular clubs), may be deposited temporarily into the authorized school or district accounts, and the school or district assumes a fiduciary relationship with the closely aligned group or organization. Funds will be maintained in a designated account on behalf of the aligned group or organization and disbursed upon request by the group or organization.

4. Funds shall only be disbursed from a school or district bank account via an appropriately authorized check or electronic transfer, and disbursements shall be restricted to authorized district business and/or fiduciary activity as described above. Under no circumstances is cash to be withdrawn from a school or district bank account.
5. Monthly reconciliations shall be performed by the fiscal administrator or her/his designee on all district-approved bank accounts. Reconciliations performed by designees shall be reviewed by the fiscal administrator.

Article ID: 16

Last updated: 02 Nov, 2020

Revision: 1

Fiscal Policies -> Online Fiscal Policy Manual (Current Edition) -> §5 - Banking and Other Institutional Accounts

<https://gsd-kbpub.graniteschools.org/kb/index.php?View=entry&EntryID=16>

§6 - Refund and Change Funds

A. Purpose

This section establishes policy governing the establishment and use of student refund and change funds in the district. The scope of this policy includes all activities at the district, in individual schools, and in all locations where district or school activities occur and public funds are handled.

B. Issuance of Refund and Change Funds

1. All refund and change funds must be requested from, approved by, and issued by the Director of Accounting under the direction of the Business Administrator.
2. District or school checks may not be made payable to “cash” or “bearer” and cashed by district or school employees to create refund or change funds outside of the application and approval process. Funds may not be withheld from cash receipts to create refund or change funds.

C. Securing and Use of Refund and Change Funds

1. All refund and change funds shall be operated consistent with standard accounting practice and as determined by the Director of Accounting.
 - a. Refund and change funds shall be issued and maintained with a specific imprest amount.
 - i. The total amount of cash and signed student refund receipts in a refund fund shall always equal the fixed amount. As cash is depleted and refund receipts accumulate, the receipts may be turned in to the accounting department for replenishment. Replenishment requests for refund funds are to be submitted on a Pay Voucher and made only when supported by signed student refund receipts and approved by the fiscal administrator.
 - ii. The total amount of cash in a change fund should always equal the fixed amount. Cash disbursements shall not be made from change funds. Change funds issued for specific activities or events shall be accounted for with each use and shall be turned in at the end of the associated activity or event. A cash receipt tally sheet for each activity or event shall account for the change fund separately from the revenue generated.
2. All refund and change funds should be kept locked in a secure location.
3. All refund and change funds shall be reflected on the district and school accounting records and reconciled monthly.

Article ID: 17

Last updated: 02 Nov, 2020

Revision: 1

Fiscal Policies -> Online Fiscal Policy Manual (Current Edition) -> §6 - Refund and Change Funds

<https://gsd-kbpub.graniteschools.org/kb/index.php?View=entry&EntryID=17>

§7 - Procurement

A. Purpose

This section establishes policy governing the initiation, authorization, and review of purchases in the district and is applicable to all purchases using public funds. The scope includes all qualifying purchases of goods or services at the district and in all locations where district activities are held and public funds are expended. It is expected that in all dealings, district employees will act in an ethical manner that is consistent with the Public Officers' Employees' Ethics Act, the Utah Educators' Standards, and State procurement law.

B. State Law Requirements

This policy is established pursuant to Utah Code 63G-6a-101 et. seq. and Utah Administrative Rules, Title R33, and requires all district employees to comply with the same. The Board of Education has authority to establish procurement policies that are more restrictive than State laws or rules. Certain components of the law particularly relevant to district employees are included below.

1. Contracts must follow the guidelines outlined in the State Procurement Code, specifically regarding the length of multi-year contracts (Utah Code 63G-6a-1204(7)).
2. Construction and improvements must comply with the provisions of the State Procurement Code (Utah Code 63G-6a-1302 the Utah State Board of Administrative Rules, and Title IX).
3. Exclusive contracts must comply with the guidelines outlined in the State Procurement Code (Utah Code 63G-6a-101 et. seq.), the district's procurement policy, and the Utah Public Officers' and Employees' Ethics Act (Utah Code 67-16-1 et. seq.).

C. Restricted Authority

1. No purchase shall be made and no indebtedness shall be incurred by any officer or employee of the district that exceeds the authority given in this policy except those authorized by the Board of Education (Utah Code 53A-3-405).
2. The Business Administrator/Treasurer and the Director of Purchasing or designated agents are the only persons authorized to engage in the following procurement-related activities:
 - a. obligate the district for the purchase of goods and services, which includes any type of leasing agreement (the only exception to this the event of an emergency wherein loss or harm will result without immediate action);
 - b. establish and manage an inventory of supplies and certain equipment, and as the need develops, replenish that inventory through means of competitive bidding or inquiry with established sources of supply;
 - c. manage the transfer of surplus equipment for purposes of use in other district schools and departments; and

- d. determine the value of equipment within the schools and warehouses that is deemed obsolete or not repairable and direct the disposal of such items by means of a sale or salvage through the central warehouse on a cash-only basis.
3. Fiscal administrators are authorized by the Board of Education to enter into contracts or agreements that obligate the district to the end of the current school/fiscal year. These must be within the threshold limits established in 7.E. Vending and concession contracts are an exception to the one-year restriction and may have a term up to three years.

D. General Policies

1. Any district employee who purchases goods and services shall promote positive supplier relationships by providing an environment where all business concerns, large and small, women owned, majority or minority owned are afforded an equal opportunity to compete for district business.
2. Competitive prices shall be sought from all available sources whenever possible before negotiations for purchase are entered into, and preference shall not be given in such a way that one vendor has an advantage over any other vendor.
3. The Director of Purchasing, or designated agents, reserves the right to negotiate any quotation received by a department or school.
4. Where only one source of supply exists, the Director of Purchasing or designated agent shall negotiate the price and quality and conditions of delivery.
5. The purchasing department may cancel all, or any part of a Purchase Order that fails to meet the specifications regarding quality, price, delivery, or service specified thereon.
6. The fiscal administrator is charged with primary responsibility for all financial matters of his/her school or department. Such responsibility is non-delegable. Because it is not possible for the fiscal administrator to be personally involved in every financial matter at his/her school or department, he/she may designate specific individuals to perform specific tasks or functions on his/her behalf. Nonetheless, the fiscal administrator retains ultimate responsibility and should therefore ensure his/her designees are properly trained. Fiscal administrators do not have authority to instruct or permit violation of district policy and procedure.
7. All transactions will be subject to audit for compliance by appropriate district personnel at any time.
8. The Director of Purchasing, or designated agents, may substitute equivalent product provided the Director of Purchasing notifies the originator of the purchase requisition prior to the substitution.
9. The district will not recognize employees as independent contractors for services that are related to or an extension of their employment job duties.

E. Purchases and Procurement Thresholds

Please see "Exhibit 1 – Purchasing Thresholds".

1. Schools and departments are authorized to make necessary purchases within stated procurement thresholds. The dollar thresholds for purchases are to be applied to the whole purchase, not individual

items.

- a. A “small purchase” is the procurement of goods or services for which the total cost is less than \$50,000 (Utah Code 63G-6a-408). Under that amount, there are additional dollar thresholds that must be applied to specific types of purchases.
- b. The “individual procurement threshold” for the district is \$499.99. This is the maximum amount that the district can expend to obtain a single item/service from one vendor at one time without requiring competitive purchasing procedures (Utah Code 63G-6a-408).
- c. The “annual cumulative threshold” for the district is \$50,000. This is the maximum total annual amount that the district can expend to obtain individual procurement item(s) costing less than \$499.99 from the same vendor during the fiscal year (July 1—June 30).
- d. If a purchase exceeds \$50,000, it is not considered a small purchase and shall be processed through a bidding process or a request for proposal (RFP) process (Utah Code 63G-6a-408 and R33-6 & 7).
- e. If purchases from the same vendor are ongoing, continuous, and regularly scheduled, and exceed the annual cumulative threshold of \$50,000 during the fiscal year (July 1—June 30), a contract shall be utilized if feasible (Utah Code 63G-6a-408(6)).

2. Without regard to amount:

- a. If a service is to be purchased from an individual or sole proprietor, the purchase must be made on a Pay Voucher or District Requisition and processed through the accounting department to facilitate compliance with IRS regulations concerning issuance of 1099 forms from the district.
- b. If desired goods are available from the district warehouse, schools or departments shall make the purchase from the district warehouse using a District Stores Issue.
- c. If desired goods or services are available on a district or State contract (available on the purchasing department website), schools or departments shall make purchases from a source identified in the contract using either a Pay Voucher, a school check (secondary schools), a P-card if the total purchase is under the transaction limit of the card, or a District Requisition. Exceptions to this requirement need written approval from the Purchasing Department.
- d. The requirement to obtain quotes may be waived by the Director of Purchasing when deemed necessary and reasonable, consistent with Utah law.

3. For purchases that total up to \$499.99:

- a. If the items being purchased are not available from the warehouse or on a State or district contract, the school or department’s fiscal administrator may make a best source selection and proceed with the purchase utilizing a P-card, school check, or District Pay Voucher.

4. For purchases that total between \$500 and \$999.99:

- a. If the items being purchased are not available from the warehouse or on a State or district contract, documented quotes are required, either written, via telephone, or in email received directly from the vendor, and shall contain the following information:

- i. district employee name and position;
 - ii. dates that the quoted price is valid and anticipated delivery date;
 - iii. vendor name, address, and salesperson;
 - iv. each item, description or specifications, unit, quantity, unit price, unit total price, shipping and freight charges, and grand total price; and
 - v. salesperson and contact information.
 - b. The school or department shall document two quotes on the District Quote Form and make the purchase using a P-card if the total purchase is under the transaction limit on the card, a school check (secondary schools), a Pay Voucher, or a District Requisition.
 - c. A requisition is defined as a "statement of needs" and shall be approved by the fiscal administrator prior to submission.
 - d. Documented quotes and completed District Quote Forms are to be retained with the payment documents as follows:
 - i. If the payment is made with a P-card the supporting quote documentation is retained with the P-card receipt.
 - ii. If the payment is a pay voucher the supporting quote documentation is submitted with the pay voucher and invoice.
 - iii. If the payment is made with a School Purchase Order the supporting quote documentation is retained with the school purchase order.
 - iv. If the payment is made with a District Requisition / District Purchase Order the supporting quote documentation is submitted to District Purchasing.
 - e. Sole source vendor purchases in this dollar range are to be documented with the district Sole Source Form and are to be approved by the fiscal administrator. The signed sole source form is to be submitted with the payment documents.
5. For purchases that total between \$1,000 and \$4,999.99:
- a. If the items being purchased are not available from the warehouse or on a State or district contract, the school/department shall obtain a minimum of two written quotes, consistent with quote requirements in F.4.a.i through v above, and document them on the District Quote Form (available on the purchasing department website).
 - b. The school/department shall then select the best source (defined as the lowest cost vendor able to provide the item(s) considering factors such as timeliness, quality, etc.) and make the purchase using one of the following:
 - i. If using district budgeted funds, submit the written quotes, District Quote Form, and a District Requisition to the purchasing department. A Purchase Order will be issued by the purchasing department.

ii. If using school funds:

1. If the vendor is a 1099 vendor, the school should submit a Pay Voucher with a school check, District Quote Form, and supporting documents attached.

2. Otherwise, the school should issue a School Purchase Order and retain the District Quote Form and supporting documents with the School Purchase Order.

c. Sole source vendor purchases in this dollar range must be pre-approved by the purchasing department using the district Sole Source Form. No purchase may occur until the approved form is returned to the requesting school or department.

6. For purchases that total over \$5,000:

a. The school/department initiates the purchase using a District Requisition. All such purchases are required to be approved by an Assistant Superintendent. Once the Requisition is received by the purchasing department, it will be processed as follows:

i. Purchases up to \$49,999.99 – Purchasing will obtain and document quotes, select the best vendor based on criteria such as price, availability, quality, etc., then issue a District Purchase Order.

ii. Purchases of \$50,000 and over – Purchasing will obtain formal bids, select the best vendor based on price, availability, quality, etc., submit a recommendation to the Board of Education, then upon Board approval, issue a District Purchase Order.

b. Sole source vendor purchases in this dollar range must be approved by the purchasing department using the district Sole Source Form. Purchasing will complete the purchase.

7. Artificially Dividing a Purchase

a. It is unlawful to intentionally divide a procurement purchase into two or more smaller purchases, to divide an invoice or Purchase Order into two or more invoices or Purchase Orders, or to make smaller purchases over a period of time (Utah Code 63G-6a-2404.3).

b. Dividing a purchase, or intentionally splitting a purchase of similar items that would typically be purchased at the same time from the same vendor to avoid requiring competitive quotes is unlawful (e.g., uniforms, club or athletic equipment, textbook orders, etc.).

c. Purchase splitting often occurs when making purchases on a purchase card. Employees should not split invoices to stay under single transaction purchase limits on P-cards or the established purchasing thresholds.

d. It may be determined after an order is placed or received that a large enough quantity was not ordered, or the correct sizes were not obtained, and additional items must be ordered. If this occurs, the employee initiating the purchase must include a written explanation of the purpose of the purchase and justification as to why it is not considered splitting a purchase. This should be retained with the vendor invoice.

e. Penalties for dividing purchases range from a class B misdemeanor to a second degree felony, depending on the total value of the divided procurements.

F. Exceptions to Thresholds

1. Instructional materials listed on the State's Recommended Instructional Materials Systems (RIMS List) and are available from a book depository within Utah are exempt from the thresholds up to \$50,000 and can be purchased directly by a school/ department utilizing a Pay Voucher, School Purchase Order (secondary schools) or a District Requisition as appropriate. Orders in excess of \$50,000 must be submitted utilizing a District Requisition. The expenditure of any sum in excess of \$50,000 requires prior approval of the School Board.
2. Items purchased for resale to the public for either student fundraisers or resource development.
3. Travel expenditures for students and employees.
4. The purchase of AP exams.
5. Expenditures of funds held in a school's Welfare Funds program that are intended to benefit a non-profit organization or other charitable cause in the community.

G. Ethical/Legal Standards in the Utah Procurement Code

State law mandates that all public employees comply with ethical/legal standards when administering or using public funds. Utah Code 67-16-4 & 5 et. seq. outlines conduct considered unlawful and proscribes penalties for violating these ethical laws.

67-16-4. Improperly disclosing or using private, controlled, or protected information -- Using position to secure privileges or exemptions -- Accepting employment that would impair independence of judgment or ethical performance -- Exception.

1. Except as provided in Subsection (3), it is an offense for a public officer, public employee, or legislator to:
 - a. accept employment or engage in any business or professional activity that he might reasonably expect would require or induce him to improperly disclose controlled information that he has gained by reason of his official position;
 - b. disclose or improperly use controlled, private, or protected information acquired by reason of his official position or in the course of official duties in order to further substantially the officer's or employee's personal economic interest or to secure special privileges or exemptions for himself or others;
 - c. use or attempt to use his official position to:
 - i. further substantially the officer's or employee's personal economic interest; or
 - ii. secure special privileges or exemptions for himself or others;
 - d. accept other employment that he might expect would impair his independence of judgment in the performance of his public duties; or
 - e. accept other employment that he might expect would interfere with the ethical performance of his public duties.

2. a. Subsection (1) does not apply to the provision of education-related services to public school students by public education employees acting outside their regular employment.

b. The conduct referred to in Subsection (2)(a) is subject to Section 53A-1-402.5.

3. This section does not apply to a public officer, public employee, or legislator who engages in conduct that constitutes a violation of this section to the extent that the public officer, public employee, or legislator is chargeable, for the same conduct, under Section 63G-6a-2404 or Section 76-8-105.

67-16-5. Accepting gift, compensation, or loan -- When prohibited.

1. As used in this section, "economic benefit tantamount to a gift" includes:

a. a loan at an interest rate that is substantially lower than the commercial rate then currently prevalent for similar loans; and

b. compensation received for private services rendered at a rate substantially exceeding the fair market value of the services.

2. Except as provided in Subsection (4), it is an offense for a public officer or public employee to knowingly receive, accept, take, seek, or solicit, directly or indirectly for himself or another a gift of substantial value or a substantial economic benefit tantamount to a gift:

a. that would tend improperly to influence a reasonable person in the person's position to depart from the faithful and impartial discharge of the person's public duties;

b. that the public officer or public employee knows or that a reasonable person in that position should know under the circumstances is primarily for the purpose of rewarding the public officer or public employee for official action taken; or

c. if the public officer or public employee recently has been, is now, or in the near future may be involved in any governmental action directly affecting the donor or lender, unless a disclosure of the gift, compensation, or loan and other relevant information has been made in the manner provided in Section 67-16-6.

3. Subsection (2) does not apply to:

a. an occasional nonpecuniary gift, having a value of not in excess of \$50;

b. an award publicly presented in recognition of public services;

c. any bona fide loan made in the ordinary course of business; or

d. a political campaign contribution.

4. This section does not apply to a public officer or public employee who engages in conduct that constitutes a violation of this section to the extent that the public officer or public employee is chargeable, for the same conduct, under Section 63G-6a-2404 or Section 76-8-105.

State law mandates procurement professionals comply with ethical/legal standards when administering or using public funds. Utah Code 63G-6a-2404 et. seq. outlines conduct considered unlawful and proscribes penalties for violating procurement laws.

1. For purposes of this section, the following definitions apply:

- a. "Contract administration professional" means an individual who is directly under contract with the district or employed by a person under contract with the district and has responsibility in developing a solicitation or grant, or conducting the procurement process; or supervising or overseeing the administration or management of a contract or grant. This does not include an employee of the district. (Utah Code 63G-6a-2402).
- b. "Procurement professional" means an individual who is an employee, and not an independent contractor, of the district, and who, by title or primary responsibility has procurement decision making authority and is assigned to be engaged in or is engaged in the procurement process or the process of administering a contract or grant, including enforcing contract or grant compliance, approving contract or grant payments, or approving contract or grant change orders or amendments. Procurement professional excludes:
 - i. Any individual who, by title or primary responsibility, does not have procurement decision making authority;
 - ii. The superintendent, business administrator, principal, or vice principal of the district, or the chief assistant or deputy of the superintendent, business administrator, principal, or vice principal (Utah Code 63G-6a-2402).
- c. "Hospitality gift" means a token gift of minimal value, including, a pen, pencil, stationery, toy, pin, trinket, snack, beverage, or appetizer, given for promotional or hospitality purposes. This does not include money, a meal, admission to an event for which a charge is normally made, entertainment for which a charge is normally made, travel, or lodging (Utah Code 63G-6a-2402).
 - i. Utah Code 63G-6a-2404 states that it is not unlawful for a person to give or receive, offer to give or receive, or promise or pledge to give or ask for a promise or pledge of, a hospitality gift if the total value of the hospitality gift is less than \$10; and the aggregate value of all hospitality gifts from the person to the recipient in a calendar year is less than \$50.
 - ii. Any hospitality gift exceeding the \$10 and \$50 threshold is considered a gratuity, and the provisions below apply.
- d. "Gratuity" means anything of value given without anything provided in exchange or in excess of the market value of that which is provided in exchange, including a gift or favor, money, a loan at an interest rate below the market value or with terms that are more advantageous to the borrower than terms offered generally on the market, anything of value provided with an award (other than a certificate, plaque, or trophy), employment, admission to an event, a meal, lodging, travel, entertainment for which a charge is normally made, and a raffle, drawing for a prize, or lottery.
 - i. Gratuity does not include:
 - a. An item, including a meal in association with a training seminar, that is:
 - b. Included in a contract or grant; or
 - c. Provided in the proper performance of a requirement of a contract or grant;

- d. An item requested to evaluate properly the award of a contract or grant;
- e. A rebate, coupon, discount, airline travel award, dividend, or other offering included in the price of a procurement item;
- f. A meal provided by an organization or association, including a professional or educational association, an association of vendors, or an association composed of public agencies or public entities, that does not, as an organization or association, respond to solicitations;
- g. A product sample submitted to a public entity to assist the public entity to evaluate a solicitation;
- h. A political campaign contribution;
- i. An item generally available to the public; or
- j. Anything of value that one public agency provides to another public agency (Utah Code 63G-6a-2402).

e. "Kickback" means a negotiated bribe in connection with a procurement or the administration of a contract or grant; and does not include items in subsection 4.e.(1) (Utah Code 63G-6a-2402).

2. Utah Code 63G-6a-2404 makes it unlawful:

- a. For a person who has or is seeking a contract with or a grant from a public entity knowingly to give, or offer, promise, or pledge to give, a gratuity to the district, a procurement professional or contract administration professional, or an individual who the person knows is a family member of an individual.
- b. For a "procurement professional" or "contract administration professional," or a family member of either, knowingly to receive or accept, offer or agree to receive or accept, or ask for a promise or pledge of, a gratuity from a person who has or is seeking a contract with or a grant from a public entity.
- c. For a person who has or is seeking a contract with or a grant from a public entity knowingly to give, or offer, promise, or pledge to give, a kickback to the district, a procurement professional or contract administration professional, or an individual who the person knows is a family member of an individual.
- d. For a "procurement professional" or "contract administration professional," or a family member of either, knowingly to receive or accept, offer or agree to receive or accept, or ask for a promise or pledge of, a kickback from a person who has or is seeking a contract with or a grant from a public entity.

3. Penalties for violating this statute are established in Utah Code 63G-6a-2404 & 2407. Individuals will adhere to these penalties and report violations to the attorney general's office, as required by statute. Penalties range from a class B misdemeanor to a second degree felony and individuals are subject to disciplinary action up to and including dismissal from public employment or return the value of the unlawful gratuity.

Article ID: 18

Last updated: 12 Nov, 2020

Revision: 1

Fiscal Policies -> Online Fiscal Policy Manual (Current Edition) -> §7 - Procurement

<https://gsd-kbpub.graniteschools.org/kb/index.php?View=entry&EntryID=18>

§8 - Cash Disbursements

A. Purpose

This section establishes policy governing the authorization and review of all expenditures made by the district. The scope of this policy includes all activities at the district and in all locations where district activities are held and public funds are expended. This policy applies to all district administration, licensed educators, staff, students, organizations, and individuals that initiate, authorize, or process cash disbursements on behalf of the district. It is expected that in all dealings, district employees will act in an ethical manner that is consistent with the Utah Public Officers' Employees' Ethics Act, the Utah Educators' Standards, and State procurement law.

B. General Policies

1. All disbursement of public funds under district control shall be made using a district purchasing instrument and accompanied by documentation that establishes:
 - a. compliance with all applicable state and federal laws and regulations; other district policies, any restrictions, rules, or regulations placed on the use of the funds by donors and granting agencies; and prudent management practices; and
 - b. reasonableness and necessity for carrying out the programs and activities of the district.
2. The use of gift cards or similar non-cash instruments in lieu of an approved district purchasing instrument to transact district business is not allowed. This restriction does not apply to the use of faculty funds.
3. Fiscal administrators shall avoid advance payments or prepayments whenever possible. It is prudent business practice not to pay for goods or services until they have been received in good order or rendered satisfactorily. Prepayments increase the risk to the District of loss due to potential for non-fulfillment or non-performance under contract. However, fiscal administrators may request a prepayment only if all of the following conditions are met:
 - a. The advance payment is within 180 days of expected delivery.
 - b. The advance payment is among the following allowable types:
 - i. Annual membership dues for professional organizations. Limited to those deemed essential by the fiscal administrator.
 - ii. Subscription costs. Includes initial and annual renewal costs. Multiple-year subscriptions are permitted as long as documentation clearly shows it is a cost savings for the District.
 - iii. Travel and conference costs. Limited to lodging, airfare, per diem, and registration fees.
 - iv. Mail order purchases. Limited to mail order purchases where payment must be included with the order.

- v. Payments for contracted services by individuals or other vendors not employed by the District that will not be performed without a deposit or full payment up front. Note that due to IRS reporting requirements, these types of payments must be made via Pay Voucher or District Purchase Order. Specific examples might include consultants, performers, referees/officials/judges, etc.
- vi. Advertising costs. Limited to prepayments for newspaper, magazine, journal, and periodical advertisements or employment advertisements by Human Resources.
- vii. Payments for written contracts, leases, or agreements with terms that require it. Specific examples might include insurance premiums, professional service agreements (legal, financial, educational), maintenance/repair contracts (excluding material and equipment purchases), software licensing, software maintenance agreements, equipment rentals, real estate contracts, etc. Multiple-year prepayments are permitted as long as documentation clearly shows it is a term of the contract, lease, or agreement.
- viii. Foreign orders.
- ix. Vendors who offer a substantial discount, at least 30%, for prepayment.

c. In the event a vendor fails to deliver the goods or perform the requested service, the fiscal administrator shall ensure the District receives a full refund.

d. Between when an advance payment is made and when goods are delivered, or services are performed, if the District decides to cancel, the fiscal administrator shall pursue as much refund as the vendor's cancellation terms allow.

4. All disbursements shall be signed by the fiscal administrator signifying her/his explicit approval of the purchase. Each individual receipt and/or invoice must be initialed by the fiscal administrator or his/her designee signifying her/his detailed review for compliance, reasonableness, and necessity. In cases where the fiscal administrator is also the payee, the disbursement must be reviewed and approved by the fiscal administrator's direct line supervisor prior to being made.

5. All disbursements shall be executed through the school administrative office or the district accounting office and recorded in the school or district's accounting records using an account code that accurately reflects the expenditure being made.

6. Access to district purchasing instruments as well as bank accounts and statements shall be secured and controlled by the district accounting and purchasing departments or a school's administrative office. (P-cards shall be secured by the named cardholder.)

7. Any fiscal administrator who authorizes an employee under his/her direction to receive a P-card understands that (s)he is pre-approving all subsequent purchases that will be made by the employee using her/his P-card. To maintain accountability, all P-card statements are to be reconciled by the cardholder on a monthly basis, have original receipts attached, and be reviewed and signed. If there is a discrepancy or problem with any specific purchase on the statement, it must be resolved immediately by contacting the purchasing department.

8. The district is exempted from paying sales tax on purchases it makes in the course or performing its mission. To qualify for the exemption, the purchase must be made using a district purchasing instrument.

A completed TC-721 Exemption Certificate, purchase order, or district check may be used to evidence the exemption (Utah Code 59-12-104).

9. Access to the school and district accounting systems shall be secured and safeguarded by restricted passwords.
10. Checks shall be made payable to specified payees and never to “cash” or “bearer.” Blank checks shall never be signed by both parties in advance of a disbursement.
11. No employee shall knowingly either use public funds or incur indebtedness or liability on behalf of, or payable by, the district for personal use expenditures. (See the Utah Public Officers’ and Employees’ Ethics Act (Utah Code 67-16-1 et. seq.), and Utah Code 11-55-103(1).)
 - a. If a fiscal administrator or other district officer determines that an employee either knowingly used public funds or incurred indebtedness on behalf of the district for personal use expenditures, the fiscal administrator shall:
 - i. Consult with their supervisor to determine the appropriate level of corrective discipline and then administer such discipline accordingly.
 - ii. Require the employee to reimburse the district the full amount of the personal use expenditure. Such reimbursed funds are to be credited back to the account from which they were originally paid. (Utah Code 11-55-103(2)(a).)
 - iii. Require the employee to pay an administrative penalty equal to 50% of the personal use expenditure. Fiscal administrators are to ensure such fees are collected at their site and then properly remitted to Accounting for deposit into the District’s general fund. (Utah Code 11-55-103(2)(b).)
 - b. An employee who has been found to be in violation of this policy may seek relief from 9(a)(ii) and/or (iii) by appealing the finding. Such appeal must 1) be made in writing, 2) include an explanation detailing why the expenditure(s) in question do not meet the definition of “personal use expenditure”, and 3) be submitted to their fiscal administrator along with a copy to the District’s internal auditor. The fiscal administrator shall consult with the internal auditor and make a joint determination of the nature of the expenditure(s). The fiscal administrator may grant relief only if both they and the internal auditor agree that the expenditure(s) in question do not meet the definition of “personal use expenditure”.
12. Fiscal administrators in secondary schools shall ensure that unclaimed refunds and uncashed checks written by the school that are older than six (6) months from the date of issuance are canceled and the funds remitted to Accounting with an accompanying report every December and June. The Director of Accounting shall ensure that district unclaimed property is escheated to the State of Utah (Utah Code 67-4a).
13. Fiscal administrators in secondary schools shall review and approve all transfers from one activity account to another.

C. Reimbursements

1. Employees will be reimbursed for District purchases made using personal funds under the following conditions:
 - a. The employee obtained prior approval from their fiscal administrator to make the purchase. Because District purchases should be made with a District purchasing instrument whenever possible, fiscal administrators should exercise caution and require a compelling reason before granting approval to an employee to use personal funds and then seek reimbursement.
 - b. Proof of payment must be either cash, check, credit card, or printed receipt from an online personal account (e.g. PayPal).
 - c. The items or services purchased using personal funds are verified by the fiscal administrator to have been put into use for District purposes and are in compliance with all other District policies.
 - d. Each transaction is evidenced by original itemized receipts.
 - e. Sales tax will not be reimbursed except for when imposed for out-of-state lodging related to District business.
 - f. The request for reimbursement must be received in Accounting no later than 60 days after the date of the purchase.
2. District purchases made using personal funds must adhere to the requirements of the District's procurement policies including but not limited to dollar thresholds, documented quote requirements, etc.

Article ID: 19

Last updated: 02 Nov, 2020

Revision: 1

Fiscal Policies -> Online Fiscal Policy Manual (Current Edition) -> §8 - Cash Disbursements

<https://gsd-kbpub.graniteschools.org/kb/index.php?View=entry&EntryID=19>

§9 - School-Support Organizations

See Board Policy – Article V.C.12, May 7, 2013

A. Statement of Purpose

The Granite School District Board of Education recognizes that parents, patrons, and other community partners want to contribute to schools, and the district wants to facilitate appropriate contributions.

B. Statement of Policy

To enhance the level of cooperation with parents, patrons, and community partners, principals or district administrators with contracting authority may formally recognize individuals, groups, entities, or organizations that exist or that have created programs for the primary purpose of benefiting and supporting the district, its schools, and its sanctioned teams, clubs, classes, or student programs. Qualifying individuals, groups, entities, or organizations will be recognized as an SSO. This recognition comes with the benefits and obligations outlined below.

C. Benefits Offered to SSO's

The benefits offered to SSO's include the following:

1. Nominal rental rates for the use of school/district property.
2. Use of the school's name (in conjunction with an entity or organization name where appropriate) to promote and execute events, fundraisers, and other activities.

D. Obligations of SSO's

In exchange for the benefits described above, SSO's shall provide the following:

1. Execution of an SSO Agreement with the school to be reviewed annually that includes a statement identifying the purpose of the SSO, the projected scope of its activities, and the anticipated use of any funds generated by the SSO.
2. An agreement to follow the district accounting policies and procedures or to follow other formally adopted accounting procedures, which must include, at minimum, a process of recording receipts and expenditures and running all revenue through an account established with a reputable financial institution.
3. An agreement to provide annual financial statements upon request consisting of, at minimum, a balance sheet and a complete income statement.
4. An agreement not to receive, hold, or use public funds including student fees.
5. An agreement to comply with the Utah Charitable Solicitations Act* and all other applicable federal and state laws including, but not limited to, filing appropriate sales and income tax returns, registering and maintaining proper business entity filings, and applying for necessary permits.

6. An agreement not to use the district's federal Employer Identification Number and/or tax exempt status for any purpose.
7. Execute a District Rental Agreement with proof of insurance where applicable.
8. An agreement to abide by all other District policies related to events or use of school facilities where applicable.

E. Relation to Other Policies

Nothing in this policy is intended to limit volunteer opportunities, donations, school-sponsored fundraising, rentals of District facilities, community partnerships, access to students, or other interactions between third parties and schools that are governed by separate district policies.

References

* Utah Code § 13-22-1 *et seq.* The Utah Charitable Solicitations Act is identified herein for convenience although it was not identified in the policy originally adopted by the Board.

Article ID: 20

Last updated: 18 Nov, 2020

Revision: 1

Fiscal Policies -> Online Fiscal Policy Manual (Current Edition) -> §9 - School-Support Organizations

<https://gsd-kbpub.graniteschools.org/kb/index.php?View=entry&EntryID=20>

§10 - Capital Assets and Works of Art

A. Purpose

This section establishes policy governing the safeguarding of District assets and resources. All District employees are responsible to help identify and safeguard the District's assets and resources within their respective roles. This section provides guidance on identifying, safeguarding, inventorying, transferring, and reporting works of art and capital assets.

B. Responsibility for Inventory Lists

1. The responsibility for maintaining the list is as follows:

For capital assets:

- a. Schools and departments are responsible to maintain current and accurate lists of inventory of all "Control Risk Assets" at their location with an original cost between \$200 and \$999. (See the list of Control Risk Assets on the Accounting intranet website.)
- b. Accounting is responsible to maintain the comprehensive list of:
 - i. Individual equipment items and vehicles with an original cost between \$1,000 and \$4,999 that are identified as a "Control Risk Asset", including artwork.
 - ii. Land, construction-in-progress, intangibles, buildings, building improvements, land improvements, equipment, vehicles, and other capital assets with an original cost of \$5,000 or above.

For artwork:

- a. The Fine Arts department is responsible to maintain the comprehensive list of the District's works of art.
 - i. Schools and departments are responsible to work with the Fine Arts department to keep the list of artwork at their site current and accurate.

C. Information Tracked for Each Listed Asset

1. For each listed asset, the following information, at a minimum, is required to be tracked:
 - a. The date and check number used to pay for the asset.
 - b. The original cost of the asset.
 - c. The source of funds used to purchase the asset (school, district, federal, or state funds).
 - d. A full description of the asset.
 - e. The make and model number of the asset.

- f. The serial number of the asset.
- g. The room number where the asset is assigned for use.
- i. For assets tracked on school or department inventory lists, the room number where each individual asset is assigned for use should be kept up-to-date throughout the year as assignments change from one room to another.
- h. Condition of the asset.

D. Additions to Inventory Lists

1. Individual assets are to be added to the appropriate school or department inventory list at the time the asset is received and payment is made.
2. For assets purchased that should be added to the lists maintained by Accounting or Fine Arts, if the payment was made with a District purchasing instrument other than a Pay Voucher or a District Purchase Order, the school or department must fill out and turn in to Fine Arts or Accounting respectively a *New Inventoried Asset Form* (available on the Accounting website) within 30 days of the purchase.

E. Deletions from Inventory Lists

1. Asset Transfers:
 - a. When a listed asset is no longer needed or used at a given school or department, the fiscal administrator shall ensure an *Equipment Transfer Form* is completed and submitted. The disposition of such assets is determined by the Director of Purchasing, or designated agent, and District administration.
 - b. The physical movement of such assets shall be under the direction of the Director of Purchasing. At the time an asset is physically moved, the item is to be removed from the appropriate asset inventory list.
2. Lost or Missing Assets:
 - a. When a listed asset on an inventory list cannot be located (either during the year or at the time of the inventory verification), the fiscal administrator shall ensure a *Notification of Lost/Missing Asset* form (available on the Accounting intranet website) is completed and submitted to Accounting if it is a capital asset or to Fine Arts if it is artwork.

F. Periodic Physical Inventory Verifications:

1. Fiscal administrators shall ensure physical inventory verifications are made and the inventory lists are kept accurate and up to date for his/her site.
2. The following inventory lists should be used for the physical inventory verification:

For capital assets:

- a. Each year the Accounting department shall send to each school and department a list of "Control Risk Assets" included on the list maintained by Accounting (\$1,000-\$4,999) along with

instructions for completing the physical inventory verifications.

b. Upon receipt of the list maintained by Accounting, each school and department shall print a list of "Control Risk Assets" on their self-maintained list (\$200-\$999).

c. Periodically, Accounting shall send a list of Capital Assets (over \$5,000) to the appropriate school or department responsible for the asset to be verified and updated.

For artwork:

d. Each year, the Fine Arts department shall send to each school and department a list of District artwork at the site.

3. Upon receipt of the inventory lists, the fiscal administrator shall assign appropriate staff to prove the existence of each item on each list and verify the asset's information against that on the list. Such staff are to update missing or incorrect information.

4. Upon completion of the periodic inventory verification, schools and departments shall provide Accounting and Fine Arts with the appropriate updated copies of each list along with a signed Certifying Statement (available on the Accounting intranet website.)

G. Replacement of Listed Assets

1. The source of funds for replacement of a listed asset are:

a. First, the same source that was used to purchase the original item being replaced.

b. Second, the school's or department's budgeted funds.

c. Third, school funds.

d. Finally, district condemnation funds.

i. Only items on the inventory list maintained by Accounting and valued at \$1,000 or more which have been purchased with district funds (not school, state, or federal funds) are eligible for consideration to be replaced using condemnation funds.

ii. Requests for use of condemnation funds to replace an eligible asset are initiated by completing and submitting an Equipment Transfer Form to remove the item being replaced. Such requests are subject to the approval of the capital committee.

H. Appraisal of District Art

1. The district will periodically issue a Request for Proposal to identify an appraiser to conduct an appraisal of the district's total art collection, including art on school asset lists, under the direction of the Fine Arts department. The Fine Arts department ensures that changes in value of works are recorded on respective asset lists and that art work is repaired or restored through the visual arts budget as necessary to maintain the value of the piece.

I. Placement of District Art

1. District art with a current appraisal value of \$300 or greater should be hung with a locking mechanism and placed where they can be viewed by the community. Appropriate locations include hallways, main office, media center, conference rooms, etc. Inappropriate locations include individual employee offices and teacher classrooms except as authorized by the Superintendent.

J. Financial Reporting of Capital Assets

1. For financial reporting purposes, capital assets:

a. Include assets with an initial, individual cost of \$5,000 or more for land, vehicles, and equipment and \$100,000 or more for buildings and improvements and land improvements.

b. Include both depreciable and nondepreciable assets. Nondepreciable assets include land, water stock, and current construction-in-progress. Depreciable assets include buildings and improvements, certain land improvements, vehicles, and equipment, and are depreciated using the straight-line method over the following estimated useful lives:

i..... Buildings..... 40 years

ii..... Building and land improvements..... 10 years

iii..... Buses and vehicles.....10 years

iv..... Playground equipment and furniture..... 10 years

v..... Computer equipment..... 5 years

c. Do not include the District's collection of artwork provided 1) the purpose of the collection is for display, 2) the collection is being adequately maintained, and 3) proceeds from the sale of collection items valued at \$300 or greater are applied to acquiring new items for the collection.

2. The cost of normal maintenance or repairs that do not add to the value, add service capacity, or materially extend an asset's useful life is not capitalized.

3. Donated capital assets are recorded at estimated fair value at the date of donation.

Article ID: 21

Last updated: 02 Nov, 2020

Revision: 1

Fiscal Policies -> Online Fiscal Policy Manual (Current Edition) -> §10 - Capital Assets and Works of Art

<https://gsd-kbpub.graniteschools.org/kb/index.php?View=entry&EntryID=21>

§11 - Charging and Administering Student Fees

See Board Policy – Article VIII.A.3, July 2019

A. Purpose

The Granite School District Board of Education ensures that a free public education is provided to all District students consistent with Utah Code §§53G-7-501 through 505. Pursuant to Utah laws and regulations, fees may be assessed according to an annual fee schedule adopted by the Board, and according to appropriate fee waiver and refund procedures. The purpose of this policy is to outline the District's system of assessing fees, to provide for an annual notice of the District fee schedule, and to establish appropriate fee waiver and refund procedures.

B. Definitions

This subsection of Board Policy - Article VIII.A.3 is not duplicated here. The definitions contained therein are included in the 'Definitions' section of this online version of the Fiscal Policy Manual. Those definitions include, "Fee", "Fee waiver", "Instructional equipment", "Requested or required as a condition of a student's participation", "School-sponsored activities", and "Textbook".

C. Fee Schedule

Consistent with this policy, the Board annually adopts a District fee schedule for elementary, junior high, and senior high schools in a regularly scheduled public Board meeting after two public readings. Fee schedule shall be made available to parents/guardians before the start of the school year and shall be published on the District's website and in registration materials. The fee schedule shall include at least the elements described below.

1. A specific maximum amount for each fee that may be charged to a student.
2. The total amount a student may be charged for any given activity, class, or program.
3. A clear statement referencing the fee waiver procedure and appeal information.
4. Other fees as deemed necessary by the Board.

D. Assessment of Fees

Students shall be able to enroll and participate in any class and have the opportunity to acquire all skills and knowledge to obtain full credit and the highest grades at no cost to students or families with the exception of reasonable fees listed in the applicable fee schedule, consistent with the provisions below.

1. No general charges or fees shall be assessed for textbooks and classroom materials to elementary students. All other programs, activities, and materials considered essential or required, such as newspapers, movies, field trips, and similar items shall be made available free of charge to elementary students. A fee may be assessed for approved extracurricular and co-curricular activities at the elementary level if approved on the District fee schedule. For purposes of this policy, an elementary student is a student attending a school that provides instruction to students in Kindergarten through

grade 5 or 6. Students in grade 6 served in a junior high or middle school shall be considered secondary students.

2. Secondary students may be charged textbook, lab, and other course-related fees. For purposes of this policy, a secondary student is a student enrolled at a junior high school, middle school, or senior high school that provides instruction to students grades 6 or 7 through 12.

3. Secondary students may be required to provide student supplies. For the purpose of this policy, student supplies are items that are the personal property of a student, which, although used in the instructional process, are also commonly purchased and used by persons not enrolled in the class or activity in question and have a high probability of regular use outside school-sponsored activities.

a. Student supplies include: pencils; paper; notebooks; crayons; scissors; basic clothing for healthy lifestyle classes; and similar personal or consumable items over which a student retains ownership.

b. Student supplies do not include the items listed above if the school requests or requires a specific color, brand, or specific imprint intended to create a uniform appearance not related to the basic function.

4. Materials for class projects and enrichment activities required for a course shall be provided at no cost to students. Students may be allowed to choose optional projects or enrichment activities but shall not be required to select an optional project or enrichment activity as a condition of enrolling in or completing a course. The cost of materials for such optional projects or enrichment activities is not considered a fee and is not waivable. Costly optional projects and enrichment activities shall be avoided if they result in pressure by teachers or peers to select those options.

5. Fees may be charged to secondary students for school-sponsored extracurricular and co-curricular activities. All such fees shall be disclosed on the fee schedule and are subject to fee waiver. Such fees may include, but are not limited to the following:

a. charges for summer camp or other out-of-season, school-sponsored activities;

b. charges for uniforms, costumes, clothing, and accessories (other than items of typical student dress) which are required for participation in choirs, drill teams, athletic teams, bands, orchestras, or other student groups;

c. charges for student travel as part of a school team, student group, and other school-approved trips;

d. charges for transportation; and/or

e. general participation fees used for supplies, materials, food, or other items used in a school-sponsored activity.

6. Schools may assess fees for school-sponsored driver's education programs. Fees for driver's education programs are subject to fee waiver except for costs required by the Department of Motor Vehicles (DMV). Fees for driver's education programs provided by a community education program are not subject to fee waivers.

7. Schools may assess a reasonable admission charge for attendance at school dances, performances, competitions, or games when those activities are not held during the school day. Admission charges may also be assessed at activities sponsored by the Utah High School Activities Association or by the local competitive region to which the high schools belong. Secondary students may be issued activity cards, which allow free or reduced price admission to school-sponsored, extra-curricular activities.
8. Participation fees provide funds to offset the cost of uniforms, equipment, supplies, officials, transportation, and supervision. Participation fees may not be charged to a student trying out for a team, program, or activity. Participation fees shall only be assessed after participants are selected.
9. Federal law permits schools to charge for food or drink provided as part of the Child Nutrition Program in both elementary and secondary schools. Parents may submit an application online to request free or reduced price meals. The cost of food items available to students from vending machines, concession stands, or school stores are not fees and are not waivable.
10. A reasonable charge may be assessed to cover the cost of duplicating student transcripts when such transcripts are to be provided to the student or mailed to colleges, universities, or places of employment. A charge will not be assessed for transcripts that are required as part of a transfer to another public or private elementary or secondary school. These charges are not considered fees. Transcripts shall not be withheld based on a student's outstanding fee balance.
11. Personal or discretionary charges or purchases for personal, consumable items such as yearbooks, class rings, letterman jackets or sweaters, or other similar items are not fees and are not waivable charges except when requested or required by the school or District. Such items are subject to sales tax.
12. Charges for college credit related to a concurrent enrollment classes and charges for advanced placement examinations are not fees and are not waivable.

E. Limitation on Fees

1. No employee or duly appointed volunteer may require a fee unless it has been approved by the Board and listed on the applicable fee schedule.
2. A fee charged to a student must be equal to or less than the actual cost to the District of the student's participation in the activity for which the fee is charged.
3. No fee may supplant or subsidize any other fee.

F. Fee Waivers and Appeals

Fees shall be waived for students who qualify for fee waiver under Utah law. Fees may be waived for other reasons at the discretion of the principal. Fee waivers are subject to the provisions below.

1. A parent/guardian may apply for a fee waiver by submitting a Fee Waiver Application to the student's school. Application forms shall be made available to parents/guardians prior to the beginning of each school year. The District shall make fee waivers available in languages other than English to students and families, or District employees shall meet with students and families personally and make an interpreter available for the parent/guardian to understand the fee waiver policies and schedules.

2. A student's family may be granted a fee waiver if total family income does not exceed the amount set by the State Superintendent; if the student receives Supplemental Security Income (SSI) payments; if the family is receiving Temporary Assistance to Needy Families (TANF) or Supplemental Nutrition Assistance Program benefits (food stamps); if the student has been placed with a foster family; or if the student is in state custody.
3. Parents/guardians, at their discretion, may apply for partial fee waiver. Those requests shall be processed in the same manner as requests for waiver of all fees. Unless parents/guardians have specifically requested a partial fee waiver, all fees must be waived completely for eligible students.
4. If a family is having a financial emergency caused by job loss, major illness, or other substantial loss of income beyond the family's control, the student may be eligible for fee waiver even if other eligibility criteria are not met. The school principal is empowered to make a determination of eligibility in such cases.
5. The following documentation may be used to verify fee waiver eligibility:
 - a. bona fide tax returns representing all household income; or secondarily, the three most recent pay stubs, which demonstrate the total contributions to the household income;
 - b. a benefit verification letter for SSI;
 - c. a letter of decision for TANF covering the period for which the fee waiver is sought from Utah Department of Workforce Services (DWS); or
 - d. a required student-in-custody intake form and/or school enrollment letter, for students in foster care provided by the case worker from the Utah Division of Child and Family Services (DCFS).
6. Approval or denial of fee waiver applications will be determined by the school administration based on established state and federal guidelines. If the application is denied, a school administrator shall provide to the parent/guardian a Decision and Appeal Form. The form will explain the reason the application was denied and provide instructions on how to appeal the decision. If a parent/guardian appeals the denial of fee waivers, the requirement to pay the fee is suspended until the appeal is decided.
7. All information provided in the Fee Waiver Application shall be kept strictly confidential. Following the final determination of eligibility, documentation shall be returned to the parent or destroyed. The school shall keep a record of the application (the fees being requested for waiver), the fee waiver determination, and the appeal information (showing the fees waived) until four (4) years after the student has left the District. Thereafter, the records shall be destroyed.
8. Fee waiver documentation may be required at any time by the school, and a parent may ask for review for good cause. Schools may transfer fee waiver information to other schools within the District to which students advance or transfer, or at which students are dually enrolled.

G. Service in Lieu of Fees

1. At a parent or student's request, schools may allow alternative service in lieu of fees at the school level (other than waiver of a textbook fee) in secondary schools.

2. Alternatives to fees may include such things as a reasonable school or community service, tutoring of other students, custodial work or other service at the school, or an assignment to help on a fundraising activity.

a. School or community service requirements and fundraising activities must be appropriate to the age, physical condition, and maturity of the student and must be conducted in such a way that students are not subjected to embarrassment, ridicule, or humiliation.

b. School or community service requirements and fundraising activities must comply with federal and state regulations, avoid excessive burdens on students and families, and give proper consideration to a student's education, transportation needs, and other responsibilities.

3. Schools may allow parents/guardians, at the school's discretion, to pay fees in installments over a period of time, but schools may not require the same.

H. Refund of Fees in Secondary Schools

1. Refunds for some fees may be given to students for basic fees, driver's education, and extra-curricular activity fees. Participation fees are not refundable. Refunds of required fees are to be given according to the following schedule:

<u>Full Year Courses</u>	<u>Semester Courses</u>	<u>Refund Amount</u>
First Four Weeks	First Two Weeks	Full Refund
First Term	First Five Weeks	¾ Refund
Second Term	First Term	½ Refund
Third Term	N/A	¼ Refund
Last Nine Weeks	Second Term	No Refund

2. The refund schedule above pertains to the fees assessed to students in grades 7-12: basic fee including book rental (\$10 refunded regardless of time period if all books are returned); driver education; and extra-curricular activity fees. Participation fees are non-refundable.

3. In the event of unpaid student fees or negative lunch balances, money scheduled to be refunded to the student may be first applied to satisfy the amount due the District.

4. Schools shall accommodate requests for refunds up until the time the refund is turned over to the District as Unclaimed Property. Unclaimed refunds are considered unclaimed property subject to the Escheatment rules of the State unless the school has a signed statement from the parent/guardian indicating the monies are donated to the school.

References

Utah Constitution, Article X, Section 2

Utah Code Ann. § 53G-8-212

Utah Code Ann. §§ 53G-7-501 through 505

Utah Code Ann. §§ 53G-7-601 through 606

Utah Administrative Code § R277-407

Utah Division of Archives and Records Service, General Retention Schedule, GRS-1522

District Policy, Article V.C.11., Student Fundraising

District Policy, Article V.C. 8., Donations and Resource Development

Article ID: 22

Last updated: 18 Nov, 2020

Revision: 1

Fiscal Policies -> Online Fiscal Policy Manual (Current Edition) -> §11 - Charging and Administering Student Fees

<https://gsd-kbpub.graniteschools.org/kb/index.php?View=entry&EntryID=22>

§12 - Collection of Accounts Receivable and Other Debts

A. Purpose

This section establishes policy governing collection efforts to be followed by fiscal administrators to collect unpaid amounts owed the District. The District has a fiduciary duty to minimize the cost passed along to others due to unpaid accounts receivable.

B. General Statements of Policy

1. The responsibility for collecting accounts receivable rests with the following depending on the type of account:
 - a. The fiscal administrator at each school shall be responsible for the collection of unpaid student fees.
 - b. The Director of Food Services is responsible for the collection of unpaid lunch balances. The staff and fiscal administrator at each school is expected to assist the Director of Food Services as outlined under part D. Informal Collection Efforts.
 - c. Accounting shall be responsible for the collection of all other accounts receivable in accordance with the terms and conditions of each contract (implied or written) or account as applicable and under the direction of the Business Administrator.
2. The Board recognizes the need to maintain positive relationships with the students, their parent(s)/legal guardian(s) and patrons of the District. With this in mind, fiscal administrators have discretion with regard to informal collection efforts. However, at a minimum, fiscal administrators are to ensure the steps outlined under part C. Informal Collection Efforts are taken to collect unpaid accounts receivable.
3. Fiscal administrators shall ensure that notes about informal collection efforts and copies of associated letters are kept on file.
4. Fiscal administrators are authorized to implement monthly payment plans for unpaid student fees in the event a parent(s)/legal guardian(s) is unable to pay the full amount due of an account receivable.
 - a. The terms of such payment plans should be in writing and signed by both the fiscal administrator and the parent(s)/legal guardian(s).
 - b. It is recommended that such payment plans require a \$25 minimum monthly payment. As long as the monthly payments are made on time, it is not necessary to include the debtor in further informal collection notices and efforts. If, however, a debtor fails to make a monthly payment, informal collection notices and efforts should resume.
 - c. Interest is not to be charged under monthly payment plans except as expressly authorized by the Business Administrator on a case by case basis.

C. Informal Collection Efforts

1. Unpaid Student Fees:

- a. After 1st semester and again after 2nd semester class fees are charged, efforts should be made to notify the student and their parent(s)/legal guardian(s) they have outstanding fees. Such notification should be general (such as a general notice posted in newsletters, general announcements over the school intercom, etc.) as well as targeted (such as sending individual emails, push notices via an automated phone system, etc.) and include instructions on how to make payment.
- b. At the end of the 1st quarter and again at the end of 3rd quarter, or when Parent/Teacher Conferences are held, a letter should be handed out or mailed to the parent(s)/legal guardian(s) of students with unpaid fees notifying them of such. The letter should include 1) instructions on how to pay the fees, 2) instructions that if they are unable to pay the full amount due but wish to avoid further notices, they may enter into a monthly payment plan by contacting the fiscal administrator, and 3) a statement that unpaid fees at the end of the school year could become subject to formal collections which would result in additional costs.
- c. At the beginning of May:
 - i. A letter should be mailed to the parent(s)/legal guardian(s) of all graduating students with unpaid fees notifying them of such. The letter should notify them of all fees owed and include a statement that fees that remain unpaid will result in the following: 1) the student not being allowed to walk at graduation, and 2) any fees unpaid after 30 days being pursued through formal collections.
 - ii. A letter should be mailed to the parent(s)/legal guardian(s) of all students with unpaid fees who are no longer enrolled at the school where the fees are owed.. The letter should notify them of all fees owed and include a statement that they have 30 days to resolve the matter before any unpaid fees are pursued through formal collections.

2. Low/Negative Lunch Account Balances – Each student’s lunch account balance shall be reviewed frequently through the school year by the district lunch collection technicians, food service managers and/or lunch secretaries at each school site.

- a. **Curtesy Notification of Low Lunch Account Balance:** If upon review, a student’s account balance is between \$10.00 and \$0.01, the student's parent(s)/legal guardian(s) will be notified weekly via email. Parent(s)/legal guardian(s) may also sign up for email reminders on the district’s lunch payment system (may result in double notifications).
- b. **Follow-up Notification of Negative Lunch Account Balance:** If upon review,
 - i. A student’s account balance is between (-\$0.01) and (-\$10.00), the student’s parent(s)/legal guardian(s) will be notified two times per week via an automated message system* until the account is replenished.
 - ii. A student’s account balance is (-\$10.01) or more, the student’s parent(s)/legal guardian(s) will continue to be notified two times per week via an automated message system* and will also be notified daily via email until the account is replenished. At the end of each month, the district lunch collection technicians will also prepare and provide unmarked sealed

notification letters for principals to send home with the student to give to their parent(s)/legal guardian(s).

* Calls shall not occur after 8:00 p.m.

c. Unpaid lunch fees must be paid in full for a graduating student to walk at graduation.

D. Formal Collection

1. An account receivable must be delinquent for more than 90 days before the debt may be submitted for formal collection. (See 63A-3-302.)
2. The timing of when formal collections should be initiated is as follows:
 - a. For unpaid student fees – Soon after the 30 days referred to in part C.1.c. have passed, fiscal administrators shall initiate formal collection for unpaid student fees for those students who have either moved out of the District or have graduated.
 - b. For unpaid negative lunch balances – Any accounts not paid in full or a payment plan arranged within 30 days after the last day of school will be subject to third party collections for payment. Notifications will be sent at 30 days, 45 days, and 60 days as a final attempt to collect or arrange a payment plan before sending the account to formal collection.
3. Formal collection for unpaid student fees and unpaid negative lunch balances is initiated by submitting the debt (with all requisite information) to the district's contracted collection agency in "pre-collection" status. The collection agency will send a letter to the parent(s)/guardian(s) notifying them that debts not settled at the school within 15 days will be pursued through formal collections.
4. Soon after 15 days have passed without receiving payment, the district's contracted collection agency will begin to pursue formal collection efforts on the account. If payment is received during the 15 day period, the fiscal administrator shall ensure that the collection agency is notified of the collection and that the collection account is cancelled. Once the collection agency begins formal collection efforts:
 - a. Fiscal administrators should exercise caution with regard to answering questions that should be directed to the collection agency so as to not unduly interfere with collection efforts.
 - b. Payment of the debt should not be accepted at the school or any district office unless expressly approved by Accounting on a case by case basis. All payments must otherwise be made directly to the collection agency.
5. Fiscal administrators have discretion to recall an unpaid amount from the District's contracted collection agency if there is a compelling reason to do so. The reason for any such recall shall be documented and kept on file.

Article ID: 23

Last updated: 02 Nov, 2020

Revision: 1

Fiscal Policies -> Online Fiscal Policy Manual (Current Edition) -> §12 - Collection of Accounts Receivable and Other Debts

<https://gsd-kbpub.graniteschools.org/kb/index.php?View=entry&EntryID=23>

§13 - Use and Rental of School Facilities

A. Statement of Policy

1. Pursuant to Utah State law and to further promote cooperation with the surrounding community, Granite School District facilities, including buildings and grounds, are available for rent under conditions detailed in this policy. All events and activities shall be coordinated with the District Rental Facilitator (“DRF”) and renters shall follow the District-approved rental application process. Damages to District property will be assessed directly to renters. Principals will be responsible for ensuring fair and equitable administration of this policy.
2. Principals or designees are responsible for all facility use. Facility supervision is required in all cases. The District retains the right to refuse or terminate facility usage if use is disruptive to school operations, counter to District policies, damaging to District property, discriminatory under federal or state laws, demeaning or degrading to District employees or other persons, or otherwise inappropriate for District facility use. Any prospective changes to rental agreements will be made only after reasonable prior notification. The DRF, in consultation with school administrators, shall restrict rentals to intended uses of facilities and shall deny rental applications if proposed activities are likely to result in damage to the facility or exceptional upkeep. Renters must return facilities to their original condition, including classrooms.

B. Request for Permit and Use of School Facilities

1. A Request for Permit and Use of School Facilities, payment, and proof of insurance must be completed and submitted to the school or District at least 30 days prior to the proposed event or activity. A renter may schedule multiple day events or multiple activities throughout the year based on availability. The school and District reserve the right to determine availability. The school or District may deny applications or cancel rentals at any time if emergencies or unforeseen circumstances require. Renters must disclose in the application the nature of all events or activities, anticipated numbers of participants, and the intended duration of the activity or event. An approved application shall constitute a rental agreement.

C. Inter-local Governmental Agreements

1. The District may enter into inter-local agreements for long-term or seasonal use of facilities with municipalities, tax-supported agencies, or other organizations if those entities’ activities are beneficial to the District. Inter-local agreements will be negotiated at the District level and approved by the Superintendent or the Superintendent’s designee. Building administrators are not authorized to negotiate inter-local agreements.

D. User Categories/Priorities

The following categories correspond to the District’s Rental Fee Schedules (available at www.graniteschools.org/facilityrentals under Specific Spaces & Fee Schedules) and represent the order of priority the District will use when considering rental applications.

1. District or School-Sponsored Events or Activities

District or school-sponsored events or activities are those that are approved as such by the school principal that

- a. Are initiated, managed, or supervised by schools, teachers, staff, or administrators;
- b. Use school facilities, equipment, or other school resources (not part of a rental or other contractual arrangement); or
- c. Are supported or subsidized by school or District funds, including the public school's activity funds or minimum school program dollars.

District facilities used for District or school-sponsored events and activities are subject to Category I fees on the fee schedule.

If use impacts the normal duties of facility personnel or requires additional personnel, those costs may be charged to the sponsoring department/school or renters.

2. Government Divisions, or Political Party Single-Use Events

Single-use events, which include town meetings and local governmental hearings, meet the candidate nights, performances, celebrations, or other similar activities that are confined to a forty-eight hour period and are not regularly recurring, are subject to Category II fees on the fee schedule.

3. Youth Leagues, Government Divisions, or Political Party Extended-Use Events

Extended use may include such events as multiple day productions, practices for productions or pageants, seasonal athletic league games or matches, or other events that occupy a facility for three or more days, concurrent or intermittent. These uses are subject to Category III fees on the fee schedule.

4. Non-Profit or Non-Commercial

Organizations renting facilities under this category must provide evidence of nonprofit status and the official address of the organization. These uses are subject to Category IV fees on the fee schedule.

5. Commercial Organizations

Rentals used to gain profit or generate income are deemed to be commercial rentals. These uses are subject to Category V fees on the fee schedule.

E. Elections, Party Caucuses, or Student Support Organizations

1. The Board of Education authorizes the use of District facilities for elections and party caucuses and schools are expected to cooperate with officials in accommodating these events. Election judges and officials are responsible for setting up voting equipment. Supervision during elections and caucus meetings is required. Also, political party activities defined under Utah Code 20A-8-404 require that District facilities be made available unless the facility is scheduled for other purposes. School Support Organizations ("SSO") shall be given reasonable access to facilities after signing a rental agreement and

paying a nominal fee. The process and conditions for being designated an SSO are clearly defined in Board Policy.

2. Use for purposes specified in this section is not subject to any fee schedule and the DRF and school administrator will negotiate for appropriate supervisory, custodial or other requested services. If use impacts local personnel's normal duties or requires additional personnel, those costs may be charged to the sponsoring department/school or renters.

F. Supervision and Operation

1. A District employee shall be present to supervise every facility event or activity. A custodian may act as supervisor but not during the custodian's regular work hours. The DRF, in consultation with school administration and the Granite Police Department will determine whether additional supervision by school personnel or law enforcement is needed based on the type of activity and the number of participants.

a. Large Numbers of Participants

If the number of participants at any proposed event or activity is expected to exceed two hundred (200), a law enforcement officer may be requested on the rental application form. The DRF shall consult with the Granite Police Chief to determine whether additional law enforcement officers are needed.

b. Technical Assistance

If renters require the use of sound or lighting systems, scoreboards, stage equipment, or other specialty equipment, District employed technicians (i.e. stage crew technicians) or other appropriate personnel must be requested on the rental application form to operate the equipment and related fees will be assessed.

G. Equipment and Supplies

1. Generally, rentals are for space only and do not include equipment, school/office supplies, or other property owned by the District. Some district-owned equipment is available for use but only after obtaining express permission prior to use and paying appropriate rental fees. Use of district-owned equipment shall be approved in advance by the local administration. Use of District shop equipment, lab equipment, and computers is prohibited. Renters will be assessed the cost for damaged or lost District equipment. Use of outside equipment, including portable computers or electronic devices and audio-visual equipment is permitted. The use of all outside equipment shall be approved in advance by the DRF.

H. Insurance

1. Every individual, organization, or entity renting District facilities for on-school sponsored events or activities must provide evidence of liability insurance in the amount of \$1,000,000 primary coverage per occurrence and \$3,000,000 aggregate coverage. The renter must list the District and the school as additional insured on a primary, noncontributory basis.

2. Entities that do not have a current policy may contact the insurance company of their choice. Utah State Risk Management (insurance carrier for the District) offers a commercial insurance program to cover

outside entities renting District facilities. Current information on this insurance coverage can be obtained from the Utah State Office of Risk Management. 801-538-9560.

I. Rental Application/Agreement

1. The DRF is responsible to ensure the rental application is completed and that proof of insurance and payment are provided. Renters must disclose the nature of the event or activity, the anticipated number of participants, and the intended duration of the event or activity in writing. The DRF will approve all rental applications, and the approved and signed application will constitute the rental agreement. The District will ensure distribution of the confirmed rental agreement to the affected parties/departments.

J. Payment of Fees

1. Fees will be charged for facility rentals according to the approved fee schedule, MOU, or agreement. Current fee schedules can be found at www.graniteschools.org/facilityrentals under specific Spaces & Fee Schedules. All fees must be paid by check, money order, or credit card at least 30 days prior to the scheduled event or activity. Any fees collected by the school shall be forwarded to the DRF and shall not be deposited in a school account. Non-payment will render the rental agreement voidable at the District's election, and renters have no guarantee of space availability. Individuals or entities that exceed scheduled use shall pay additional fees per the fee schedule. All unpaid fees, including fees assessed for nonscheduled use or for damage to District property, are subject to collections.

2. A facility impact fee of \$25 per hour will be assessed for rentals occurring during non-standard times, which includes: Saturday, Sundays, and Holidays for elementary and junior high schools; weekend days on which high schools are not otherwise in use; and scheduled school breaks. During summer months when school is not in session, air conditioning will be provided upon request for an additional \$25 per hour for every hour the air conditioning is requested.

3. When deemed appropriate by the DRF, an advance processing fee may be assessed when substantial time is required for coordinating a prospective rental. This payment will be applied to the rental or forfeited if the prospective renter fails to follow through with the rental.

K. Refunds for Cancellations

1. REFUNDS ARE NOT AUTOMATIC. Refunds must be approved by the DRF in collaboration with the impacted school. The DRF must be notified in writing at least two days prior to the planned activity to qualify for a refund. A 10% fee may be retained for the time required to coordinate and process the rental request and the refund. The request must include the name of the person or entity to which the check should be made payable, mailing information, and a copy of the rental application.

2. Refunds may be transferred to another rental within the same year, up to the time of the rental. Fees are not transferable to another year. Rental "no shows" are not eligible for refunds. A school district 'year' runs July 1 to June 30 the following year.

L. Disbursement of Funds

1. The Accounting Department will be responsible to calculate the revenue and ensure that amounts are disbursed appropriately.

M. Payment of Personnel

1. District personnel who provide services or supervision outside regular work hours shall be paid through the District Payroll Department. Custodial staff will be paid on time and attendance. Administrators will be paid through submission of a Special Activities Report sent to the DRF for approval. Cost for supervision or other personnel can be negotiated separately for inter-local agreements.

N. Care and Upkeep of Outside Facilities & Fields

1. Any group or organization using District grounds or outside facilities must adhere to the following standards:
 - a. Fields are typically available March 15 – June 30 and August 1 – October 15; weather permitting.
 - b. Grounds are not to be used in manner or duration that will damage the grounds.
 - c. Consistent, organized play, tournaments, or groups are not allowed to have unscheduled activities in or on District property. Rental of a field for games does not authorize free use for practice. Practice times must also be rented.
 - d. Rentals are not confirmed until the Request for Permit and Use of School Facilities is: 1) signed by the applicant, the school administrator, and the DRF; 2) proof of current insurance coverage has been provided; and 3) payment has been made to the District. Non-commercial entities may elect to use facilities at their own risk by providing proof of 501(c)(3) status in lieu of proof of insurance coverage. Nonetheless, non-commercial entities are advised to obtain insurance. The District is immune from liability pursuant to UCA § 53G-7-209, 210 and UCA § 63G-7-301(5).
 - e. All groups shall provide adult supervision to adequately monitor facilities. Monitoring is to maintain order and prevent vandalism and destruction of District property and adjoining properties. No unsupervised youth group or organizations will be allowed to use the District facilities.
 - f. Tampering, modifying or abusing field-watering equipment is prohibited.
 - g. Users must be respectful and considerate to residents and private property bordering school grounds.
 - h. Field marking must be done with an approved field marking paint in such a manner that it causes no damage or destruction to the grass or other vegetation.
 - i. Portable goals must be set up and taken down each day they are used. Permanent goals must be pre-approved by the District before installation.
 - j. Driving vehicles on playing fields, tracks, or playground asphalt areas is prohibited. Parking must be in designated parking areas only.
 - k. No alcohol, tobacco, or drugs are allowed on school grounds.
 - l. No loud music or inappropriate conduct is allowed on school grounds.

- m. No criminal activity, vandalism, or destruction of school property or equipment is allowed on or around school grounds.
- n. Supplies or equipment belonging to the school or its students may not be removed from the premises.
- o. Climbing on fences or backstops is not allowed.

O. Other Restrictions and Requirements

1. Reservation of Rights to Deny Requests

The principal and DRF have discretion to deny requests that would disrupt regular education programming; threaten damage to the facility or grounds; create health or safety concerns; and/or contribute to any violation of any state or federal laws.

2. Closing Facilities

All school facilities close at 11:00 p.m. and all grounds close at 10:00 p.m.

3. Adherence to Policies and Laws

Renters shall abide by, and the District will strictly enforce all District policies and federal, state, and local laws at all times at all facilities. The District reserves the right to deny future rental applications for renters who have violated federal, state, or local laws or violated District rental policies in or on school facilities.

Article ID: 24

Last updated: 02 Nov, 2020

Revision: 1

Fiscal Policies -> Online Fiscal Policy Manual (Current Edition) -> §13 - Use and Rental of School Facilities
<https://gsd-kbpub.graniteschools.org/kb/index.php?View=entry&EntryID=24>

§14 - Applying for and Administering Federal Awards (Grants)

A. Purpose

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

B. Applying for Federal Grants and the Designation of Grant Administrator

1. Authority to apply for a Federal grant is restricted to District administrators or those higher in authority. Other employees who wish to apply for a Federal grant may only do so if their line authority administrator is willing to act as the applicant.
2. Every Federal award shall have a District administrator (as evidenced by placement on a district administrative salary schedule) designated as grant administrator. Such designation is approved by the assistant superintendent with line authority via the *District Approval to Apply for Federal Award* form (see part 3.b.).
3. Prior to applying for a Federal grant, the potential grant administrator shall:
 - a. Be knowledgeable regarding 1) [Uniform Administrative Requirements \(2 CFR Part 200\)](#) which is applicable to all federal awards, 2) the specific requirements particular to the grant being applied for, 3) State laws and regulations applicable to the grant being applied for, and 4) all District policies and procedures relevant to the grant.
 - b. Fill out a [District Approval to Apply for Federal Award](#) form which must be:
 - i. Reviewed for fiscal compliance and approved by Accounting, and
 - ii. Reviewed for alignment with the District's long-term objectives and other programmatic matters and approved by the applicable assistant superintendent.

C. Statement of Responsibility

1. Grant administrators are responsible for the fiscal management of each Federal award for which they have been designated as such. Fiscal management responsibilities are not delegable. Grant administrators, by accepting the role, are required to:
 - a. Administer the Federal funds in a manner compliant with 2 CFR Part 200, underlying agreements, program objectives, the terms and conditions of the Federal award, State laws and regulations, and District policies and procedures.
 - b. Ensure that the grant budgets are set up on the District's financial system and agree to the budgets approved by the Federal awarding agency or pass-through entity.
 - c. Ensure that grant expenditures are:
 - i. Necessary to meet program objectives.

- ii. Reasonable. (A cost is reasonable if, in its nature and amount, it does not exceed that which would be incurred by a prudent person under the circumstances prevailing at the time the decision was made to incur the cost.)
 - iii. Allowable. (See 2CFR 200.420-475 and District policies.)
 - iv. Within the period of performance as defined by 2 CFR 200.309.
 - v. Included in the budget approved by the Federal awarding agency or pass-through entity.
 - vi. Authorized prior to occurring.
 - vii. Not paid to certain parties that are debarred, suspended or otherwise excluded from or ineligible for participation in Federal programs or activities in accordance with 2CFR Part 180, (See “Debarment & Suspension” in the Exhibit section of this Fiscal Policy Manual.)
 - viii. Coded using the proper account number codes.
 - ix. Adequately documented with original receipts and other required certifications as identified by the Director of Accounting.
- d. Monitor expenditure levels against the budget approved by the Federal awarding agency or pass-through entity. Any deviations greater than 10% from budget or project scope or objective must be reported to the awarding agency. Prior approvals from Federal awarding agencies for budget and program plan revisions are required and must be done according to 2 CFR 200.308.
 - e. Ensure that the Property Standards in 2 CFR Part 200.310-316 are followed.
 - f. Ensure that required reports are filed in compliance with 2 CFR Part 200.327-329.
 - g. If applicable, ensure that matching requirements are met.
 - h. If applicable, ensure compliance with subrecipient monitoring and management requirements as defined by 2 CFR Part 200.330-332.

2 Grant administrators are responsible for the programmatic oversight , of the grant. However, this responsibility may be delegated to a grant project director who oversees the day-to-day operations of and provides expertise associated with the grant. The identification of a project director does not relieve the grant administrator of programmatic oversight responsibilities. Programmatic oversight includes:

- a. Implementation of the grant to achieve the performance goals, indicators, and milestones as defined by the grant and/or provided by the Federal awarding agency or pass-through entity.
- b. Performance reporting sufficient to not only allow the Federal awarding agency to understand the recipient progress but also to facilitate identification of promising practices among recipients and build the evidence upon which the Federal awarding agency’s program and performance decisions are made.
- c. Supervision of Personnel. If a grant involves the supervision of personnel licensed by the Utah State Board of Education, a licensed administrator shall be designated by the grant to perform

requisite supervisory responsibilities.

Article ID: 25

Last updated: 02 Nov, 2020

Revision: 1

Fiscal Policies -> Online Fiscal Policy Manual (Current Edition) -> §14 - Applying for and Administering Federal Awards (Grants)

<https://gsd-kbpub.graniteschools.org/kb/index.php?View=entry&EntryID=25>

§15 - Tokens of Appreciation, Employee Incentives, and Gifts

A. Purpose

This section establishes policy governing the expenditure of public funds for the purchase of tokens of appreciation and employee incentives, and the giving and receiving of gifts. The use of public funds to purchase food and beverage used to express appreciation or provide an incentive or a gift to an employee or volunteer is subject to this policy as well as the Food and Beverage policy (see Section 16, Food and Beverage Purchases).

B. Statements of Policy

1. Public funds shall not be used to buy gifts for employees, volunteers, patrons, students, or other recipients.
2. Fiscal administrators are encouraged to recognize employees and volunteers for service and to provide incentives or enticements using means other than public funds or providing a monetary reward.
3. Public funds may be used infrequently to purchase tokens of appreciation or incentives for employees or volunteers subject to the restrictions and limitations below.
4. No gift of any kind, that is offered by a vendor or supplier, or those who may become such, no matter the value, may be accepted by an employee for personal use or consumption, at any time, on or off the work premises.

C. Restrictions and Limitations

1. The use of public funds to purchase tokens of appreciation or incentives for employees or volunteers is subject to all the following:
 - a. The token is to recognize a single employee or volunteer (or small team of such) for exceptional service to the district or school. Public funds should not be used to:
 - i. Provide gifts for all or a segment of staff or volunteers, including but not limited to events such as Teacher Appreciation Week or Administrative Professionals' Day.
 - ii. Pay for a gift to acknowledge an employee's major life event. Such gifts, if given, should be paid for with personal funds from those who wish to contribute without expectation.
 - b. The token of appreciation is a one-off recognition. Fiscal administrators should take care to not favor certain employees, create a sense of entitlement or establish an expectation.
 - c. The value of any given token or incentive does not exceed \$25.
 - d. The funds to make such purchases come from unrestricted local funds. Funds intended to be used for students may not be used. Restricted local, state, or federal dollars may not be used (the only exception is when such purchases are explicitly allowed, stated, approved, and budgeted for in a specific grant award document.)

D. Exemptions

1. Exempted are expenditures for cards, thank you notes, certificates, or other written forms of thanks and recognition.
2. Exempted are expenditures of morale funds as authorized by the morale committee at the given location and faculty funds.
3. Exempted are charitable gifts for specific patrons, students, or staff members for which the funds have been raised as part of an approved charitable fundraiser.
4. Exempted is the receipt of trinkets, food and beverage, and prizes from drawings at events such as conferences and trade shows, so long as such does not violate the restrictions identified in Section 7, Procurement of this manual. The District is not responsible for an employee's obligation to properly report taxable income from such to the IRS.

E. Authorization

1. The use of public funds for purchases of tokens of appreciation or incentives shall be authorized by:
 - a. School principals for schools by virtue of approving the expenditure.
 - b. Division assistant superintendents in writing for district departments.

Article ID: 26

Last updated: 02 Nov, 2020

Revision: 1

Fiscal Policies -> Online Fiscal Policy Manual (Current Edition) -> §15 - Tokens of Appreciation, Employee Incentives, and Gifts

<https://gsd-kbpub.graniteschools.org/kb/index.php?View=entry&EntryID=26>

§16 - Food & Beverage Purchases

A. Purpose

This section establishes policy governing the expenditure of public funds on food and beverage in the Granite School District. In general, the use of public funds to purchase food and beverage is permissible when compliant with the following criteria:

1. Doing so clearly serves a public and/or educational purpose.
2. The amount spent per person is within the limits established below.
3. The food and beverage is suitable to the type and duration of the occasion.

The use of public funds to purchase food and beverage used to express appreciation or provide a gift or incentive to an employee or volunteer is subject to Section 15, Tokens of Appreciation, Incentives, and Gifts policy, as well as this Food and Beverage policy.

B. Allowable Expenditures

Specific instances when it is allowable to use public funds to purchase food and beverage are as follows:

1. At district or school sponsored gatherings where the primary attendees are parents, patrons, or volunteers.
2. Community Meetings – When seeking to build community connections and/or increase parent/student engagement and involvement in the educational process, simple refreshments may be appropriate.
3. District/School Meetings and Functions – When faculty or staff are asked to attend District/School meetings or functions that necessarily occur before or after the official workday.
 - a. Administrators are expected to be cautious when determining the appropriateness of utilizing public funds to provide food and beverages at District meetings or functions by considering:
 - i. The rationale of holding the meeting before or after the official workday or over the lunch hour rather than at some other time during the workday.
 - ii. The benefit derived from eating while meeting (as distinguished from simply meeting) and whether the benefit flows to the District/School as opposed to simply providing perks to individuals.
 - b. Examples of District meetings or functions that may have a compelling reason to schedule participants over a mealtime include, but are not limited to:
 - i. All-day administrative meetings.
 - ii. All-day staff development meetings.

- iii. All-day strategic planning meetings.
 - iv. Executive staff meetings over a mealtime when persons cannot meet at other times and the topic is of high priority.
 - v. Board meetings.
 - vi. Situations where employees are required to work extra hours outside a regular shift to serve a specific District/school purpose or need.
4. District-Provided Professional Development – When faculty or staff are asked to attend District-provided professional development that necessarily occurs before or after the official workday and that necessarily lasts longer than 90 minutes, simple refreshments may be appropriate.
 5. Grant-Funded Meetings or Events – The grant must specifically provide for food and beverage in the grant agreement (such as parental involvement meetings) and the expenditure must also be directly connected to the grant objectives. Federal guidelines must be adhered to.
 6. Events Funded by Morale Budget Monies
 7. Employee Retirement Open House - The cost of the refreshments (food and beverage) should not exceed \$3.00 per person, based on estimated attendance.
 8. District Annual Retirement Dinner, District 25-Year Banquet, and School Award Banquets
 9. Emergency Sustenance – In emergency situations such as natural disasters or to provide for health and safety needs.

C. Expenditures Not Allowed

Instances where public funds may NOT be used to purchase food and beverage include:

1. Prohibited Substances – Public funds shall not be used to purchase alcoholic beverages or other substances not permitted on school property.
2. Food or Beverage Beyond Per Diem – Food and beverage shall not be purchased using public funds while on District-related travel except as covered by designated per diem schedules and procedures.
3. Celebratory Gatherings, Entertainment, or Employee/Volunteer Appreciation Meals – It is inappropriate to use public funds to purchase food or beverage (or other amusement) for celebratory gatherings (e.g. anniversaries, birthdays, and showers) or employee/volunteer appreciation meals outside of the annual allotment of Employee Morale Funds. Costs associated with such events are the responsibility of the individuals who furnish the food or beverage or who choose to attend.
4. Regular Work Meetings – Public funds shall not be used to purchase food for standard District meetings or functions unless the meeting or function meets the criteria described in detail above.

D. Outside Entities

Outside entities that wish to provide meals or refreshments for District personnel or functions may do so provided they pay the vendor directly and such occurrences do not violate the Utah State Procurement

Ethics Law, Utah State Employee Ethics Act, Utah Educator Standards, or District policy.

E. District Food Services

For those specific instances when public funds may be used to purchase food and beverage, it is suggested that schools and departments consider arranging such events through the District's food services or the GEC Café.

F. Purchasing Thresholds

1. Allowable food and beverage expenditures are subject to District purchasing thresholds. Purchases that total up to \$499.99, the department/school may select the best source without seeking competitive quotes.
2. For purchases that total between \$500 and \$4,999.99, the department/school must get two bids from comparable vendors.
3. For purchases that total over \$5,000, the department/school must work with the Purchasing Department to obtain quotes.

G. Written Requests

Requests for exceptions to this policy must be made in writing and submitted directly to the Superintendent for each event or occasion. Written requests shall be considered based upon the merits and timeliness of such requests and the exigent or unique circumstances. Once approved, the requestor shall send a copy to Accounting.

Article ID: 27

Last updated: 02 Nov, 2020

Revision: 1

Fiscal Policies -> Online Fiscal Policy Manual (Current Edition) -> §16 - Food & Beverage Purchases

<https://gsd-kbpub.graniteschools.org/kb/index.php?View=entry&EntryID=27>

§17 - Staff Clothing

A. Purpose

This section establishes policy governing the expenditure of public funds for staff clothing in the Granite School District.

B. General Policy

1. Fiscal administrators shall not authorize the use of public funds to purchase clothing for staff unless there is a clear and direct benefit to the District for doing so. Specifically:
 - a. It is allowable if the item either required or prudent to be worn for safety purposes by the employee to perform their duties. Examples include but are not limited to food service uniforms, painter coveralls, safety vests, lab goggles and coverings, hard hats, etc.
 - b. It is allowable if the item is part of an ensemble associated with a district team where specific employees need to be identifiable from others who are not associated with the team while at events where the team is representing the District. Examples include but are not limited to matching shirts for the human resources recruiting team, matching attire for coaches of athletic teams (not including shoes), etc.
 - c. It is allowable to buy a common matching shirt, not to exceed \$20, for staff at a site/department to wear occasionally for a business purpose such as back to school night, SEP conference, etc. After the initial purchase, new shirts should only be purchased for new staff or to replace worn or otherwise compromised shirts as needed.
 - d. It is not allowable if the item is used as a reward, acknowledgment or incentive.
2. In all cases of using public funds to make allowable staff clothing purchases:
 - a. Fiscal administrators shall ensure an approved district apparel contract is used, or an appropriate quote process is used when an apparel contract is not in place.
 - b. Such clothing shall only be worn at District functions.

Article ID: 28

Last updated: 02 Nov, 2020

Revision: 1

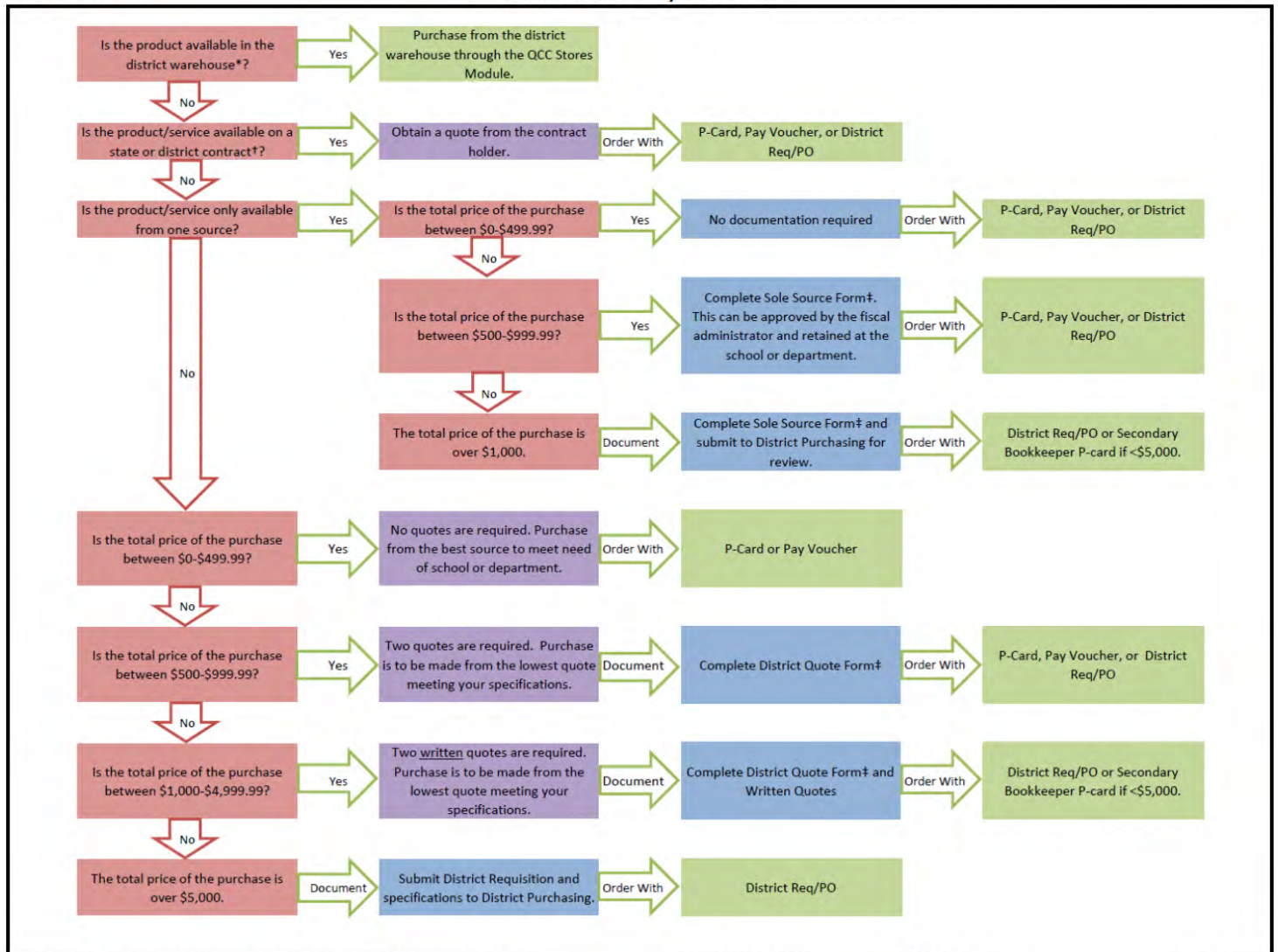
Fiscal Policies -> Online Fiscal Policy Manual (Current Edition) -> §17 - Staff Clothing

<https://gsd-kbpub.graniteschools.org/kb/index.php?View=entry&EntryID=28>

Exhibit 1 - Purchasing Thresholds (See §7.)



Purchasing Threshold Flow Chart District Fiscal Policy Section 7.E



* The Central Warehouse catalog is available on the Purchasing & Warehouse web page.

† District and state contracts can be found on the Purchasing & Warehouse web page.

‡ The document is available on the Purchasing & Warehouse web page.

Purchasing Telephone
Warehouse Telephone

385-646-4518
385-646-4286

R. 12.01.20

Article ID: 29

Last updated: 01 Dec, 2020

Revision: 1

Fiscal Policies -> Online Fiscal Policy Manual (Current Edition) -> Exhibit 1 - Purchasing Thresholds (See §7.)

<https://gsd-kbpub.graniteschools.org/kb/index.php?view=entry&EntryID=29>

Exhibit 2 - Debarment & Suspension (See §14.)

How to search for entities debarred or suspended from being paid Federal funds:

1. Open a web browser and go to www.sam.gov
2. Click "SEARCH RECORDS"
3. In the search bar, type in the name of the individual or business you are checking to see if they have been debarred.
4. Click "SEARCH" to retrieve a list of results.

Entities labeled **Exclusion** (with a purple background) are currently debarred and may not be paid with Federal funds

Entities labeled **Entity** (with a green background) are not debarred and may be paid with Federal funds.

Actual examples: (Some information has been blurred intentionally for these examples.):

Exclusion	Status: Active
DUNS:	CAGE Code:
Classification: Individual	<input type="button" value="View Details"/>
Activation Date: 08/07/2013	Termination Date: -

Entity	Status: Active
DUNS:	CAGE Code:
Has Active Exclusion?: No	<input type="button" value="View Details"/>
Expiration Date: 01/16/2016	Delinquent Federal Debt? No
Purpose of Registration: All Awards	
DoDAAC:	

Article ID: 30

Last updated: 02 Nov, 2020

Revision: 1

Fiscal Policies -> Online Fiscal Policy Manual (Current Edition) -> Exhibit 2 - Debarment & Suspension (See §14.)

<https://gsd-kbpub.graniteschools.org/kb/index.php?View=entry&EntryID=30>

