

Jordan School District

Financial Accounting Manual

Prepared by:
Accounting/Budget Office

Updated
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September 2013

This manual is intended for all Jordan School District employees who have any financial responsibility within the District. Although not all sections of this manual will apply to everyone, it should prove helpful to anyone who has questions regarding accounting within the District. All District employees shall comply with the policies and procedures in the accounting manual.

Training on any significant changes will be provided at the annual business meeting. It is the responsibility of principals and department directors to ensure that their employees have received proper training, are familiar with any changes, and are in compliance with District policy.

This manual was reviewed and approved by the deputy superintendent for Business Services. In addition, the District's administrative cabinet gives input into its contents. The policies in this manual provide a framework for audits as well as establish the processes for District financial activity.

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

As with most manuals, updates, additions, and corrections will need to be made constantly. If you notice anything in this manual that is wrong or should be changed, please notify the accounting department. We want this manual to be useful, which means it must be as up-to-date and correct as possible. Significant changes that have been made since the previous version (Fall 2012) have been highlighted for the reader's convenience.

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

Sincerely,

John N. Larsen, CPA, Director of Accounting, Budgets, and Audits
Heather D. Ellingson, CPA, Accountant/Internal Auditor

PUBLIC FUNDS

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

AUDIT OF FINANCIAL RECORDS

The District will be audited by external auditors on an annual basis. In addition to auditing the financial records of the District, the external audit firm will audit financial and membership records of the schools. Schools will be audited every year by either the District’s internal auditor or by the external audit firm. The external audit firm will select schools to visit on a rotating basis; typically, high schools will be selected every year, middle schools will be selected every other year and elementary and special schools will be selected every third year. The District’s internal auditor will visit schools not selected by the external audit firm. Schools may be selected for audits at other times by the internal auditor, external auditors or other State agencies. Annually, the external audit firm will report its findings to the audit committee. The audit committee is comprised of the Jordan School District Board of Education, the Deputy Superintendent for Business Services, the Director of Accounting, Budgets and Audits, and the Internal Auditor. The external audit firm will be selected by the audit committee using the District’s RFP process.

INTERNAL CONTROL SYSTEM

The policies and procedures outlined in this manual are based on a principle of internal controls. Internal controls are designed to limit the risk of misstatement due to errors, theft and misappropriation of district assets. The control environment reflects the overall attitude, awareness, and action of the Board, Administration, and others concerning the importance of control and its emphasis in the district. The accounting system establishes a method to identify, assemble, analyze, classify, record, and report the district’s transactions and to maintain accountability for the related assets and liabilities. Skyward is the district’s official accounting system. No other system should be used to track or record financial transactions or data. Using additional systems weakens the information in Skyward, wastes resources, and is ineffective. Every effort has been made to establish policies and procedures that balance the effectiveness of controls with the costs associated with implementing them. Commitment to internal controls is necessary at all levels of the district in order for the controls to be effective.

ACCOUNT CODING SYSTEM

Account Number Structure and Detail

It is important to identify the proper account to which an item will be expensed prior to making any purchase. Doing so will ensure that proper approvals have been obtained and transactions are accounted for appropriately. This is applicable to both school paid and district paid transactions. The district uses a 17 digit account number, which is in the following format. It is extremely important that correct codes are used. If the correct account is not available, please either set up the account (school checkbooks) or contact the accounting department for assistance.

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

Fund – 2 numbers, indicates the source of funds. The funds utilized by the district are listed below. The need to account for separate operations differently and the fact that many school district revenue sources carry legal restrictions regarding how they can be spent, have resulted in the development of fund accounting for school districts. Fund accounting emphasizes separate detailed accounting and reporting for each of the several subparts of a district, called funds, rather than accounting and reporting for the District as a whole. Significant importance is placed upon the need for the accounting system to assure that spending restrictions are met.

The district has seven funds:

- 10 – General Fund
- 21 – Student Activities (school checkbooks)
- 31 – Debt Service
- 32 – Capital Projects
- 51 – Nutritional Services
- 60 – Insurance
- 75 – Jordan Education Foundation

Type – 1 letter, indicates type of account R= Revenue/Receipt E =Expense/Check

Location – 3 numbers, indicates location number

- 0xx – District Departments
- 1xx – Elementary Schools
- 4xx – Middle Schools
- 7xx – High Schools
- 8xx – Special Schools

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

Programs used at the District		Programs used by Schools (school checkbooks)	
0050	General Classroom	2000-2199	General School/Studentbody
4109-4830	Trust Lands by School (4 + location number)	2200-3299	Instructional Classes
5xxx	State Programs	3300-3599	Clubs and Other Instructional Programs
6xxx	CTE Programs	3600-3699	Held for Others (PTSA, Charities, etc.)
7xxx	Federal Programs	9000-9699	District/School Activities
9xxx	District Services/Departments		

Please note, there is no correlation between program numbers used for district programs and those used for school programs.

Programs used at the District		Programs used by Schools (school checkbooks)	
0050	General Classroom	2000	Student Body General
1295	General Special Education	3150	Special Education
9351	ALPS	2161	ALPS
8001	School Lunch	9070	School Lunch
9400	Information Systems	9400	District Reimbursements

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

Revenue Functions

- 1xxx – Local Revenue
- 2xxx – State Revenue
- 4xxx – Federal Revenue

Expense Functions

- 10xx – Instruction (ALL school checkbook expenses)
- 21xx – Supporting Students
- 22xx – Supporting Teachers
- 23xx – District Administration
- 24xx – School Administration
- 25xx – Business Departments
- 26xx – Facilities Operation Departments
- 27xx – Transportation Department
- 28xx – Human Resources, Info Systems, Communications and Insurance Departments
- 31xx – Nutrition Services
- 33xx – Preschool, Adult Ed, Foundation Office
- 4xxx – Capital
- 8xxx – Foundation Donations
- xx90 – All Accounts Payable Expenses
- xx(1-8)x – Payroll Expenses

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

- 1xx – Wages
- 2xx – Benefits
- 3xx – Professional Services
- 4xx – Property Services
- 5xx – Other Services
- 6xx – Supplies and Materials
- 7xx – Property and Equipment

8xx – Debt and Miscellaneous
888 – Balance Sheet
999 - Revenue

Revenues and expenditures should be coded to the proper account, regardless of whether there is a budget for the item. For example, if a school or department purchases postage but did not budget for it, the expenditure should still be coded to the proper object (532, postage, in this example.) The department will need to keep their budget in line by spending less in another non-payroll budget category (i.e. supplies). A budget revision may be requested for the change when the amended budget is prepared at mid-year. The Accounting Department sends a memo twice a year, in November and May, enabling schools to transfer budgeted amounts between their supply and textbook accounts.

PURCHASING

General Information

Schools and departments are to foster a competitive procurement environment by seeking multiple quotes or bids prior to making a purchase as required by these guidelines.

- Not all purchases (photography services, building rentals, banquets, etc.) lend themselves to a formal bidding process. However, care should be taken to select vendors who make an effort to serve public entities by competitively pricing their goods and services.
- All on-going purchasing procedures and arrangements should be periodically reviewed to permit vendors the opportunity to be part of a competitive procurement environment.
- Each employee is expected to avoid conflicts of interest. If an employee has a family or professional relationship with a vendor (for example: a District employee is an owner, creditor, debtor, employee, or member of the board for a vendor of the District), the employee should not initiate or approve any purchase with the vendor. The employee's supervisor should conduct the business in the place of the employee in order to avoid the appearance of a conflict of interest.
- According to section 63G-6a-2304-4a an employee of a tax supported entity may accept gifts from vendors, without it being against the law, so long as the gift is valued less than \$10 amount, and total gifts for the year do not exceed \$50.
- Purchase agreements may be made for multiyear contracts if the bid includes the terms of the contract, including all possible renewals, as well as the conditions of renewal and are in compliance with the terms of section 63G-6a-1204.

Small Purchases

The purchase of items and services costing less than \$50,000 are designated as small purchases and are to be procured following these guidelines. Purchases of \$50,000 or greater shall be approved by the Board of Education. The following chart outlines the procedures to be followed by category when making small purchases.

District Funds or School Funds

Level I

\$0 to \$1,999

- Buy from District warehouse first.
- District bids or state contracts should be used.
- Direct purchase by department with NPO or PO
- Purchases may not be divided in order to avoid the next level.
- Three quotes are required for a single item over \$1,000.

Level II

\$2,000 to \$9,999

- Buy from District warehouse first.
- District bids or state contracts should be used
- Three telephone quotes by school entered in non-printed comments of electronic PO system. Purchasing will assist if needed.
- Equipment \$2,000 and higher, plus items on the exception list, are to be recorded with the Fixed Asset Department.
- Purchases may not be divided in order to avoid the next level.

Level III

\$10,000 to \$49,999

- Buy from District warehouse first.
- District bids or state contracts should be used.
- Three written quotes by Purchasing, entered in non-printed comments of electronic PO system.
- Chief Procurement Office must approve purchases
- Purchases may not be divided in order to avoid the next level.

Level IV

\$50,000 and above

- Formal bid by Purchasing Department.
- District bids or state contracts should be used.
- \$50,000 purchases and greater approved by Board of Education prior to purchase.

Tracking of equipment by Fixed Asset Department does not determine whether or not it is a fixed asset. Even though it's not tracked, equipment still needs to be charged to an equipment code.

Please keep your written copies of quotes for audit purposes.

When following the guidelines above, remember that:

- Any person acting as a procurement officer for the district, or who in any official capacity participates in the procurement of any supplies, services, construction, real property, or insurance for the district shall not ask, receive, or offer to receive any emolument, gratuity, contribution, loan, or reward, or any promise thereof, either for the person's own use or the use or benefit of any other person or organization, from any person interested in the sale of such supplies and must comply with UCA 63G -6a-2304.
- Purchases are not to be artificially subdivided. Dollar amounts are per order, not per item. Similar items that would typically be purchased at the same time from the same vendor should

not be divided into multiple orders. For example, shorts and the coordinating jersey for a soccer team should not be placed on separate orders.

- All equipment purchased with school funds must be tagged and recorded as a fixed asset in accordance with District guidelines described on page 9 of this manual.
- Supplies that are available in the District warehouse are not to be purchased from an outside vendor.
- District and State Contracts for supplies and equipment must always be used when available. A complete list of all existing contracts is available on the Purchasing Department's website.
- All items purchased for resale or fund-raisers are governed by district purchasing policy.
- Shipping or freight costs should always be included in quote requests. If there are no shipping charges, indicate "Free shipping" in the last line of the requisition. When requesting quotes for shipping/freight, ask for FOB Destination Freight Prepaid and Add. Shipping costs should be included on the last line of a requisition. If an exact freight quote is not available, an estimate should be included.

Approval Process

All district requisitions and purchase orders must be approved by the locations administrator / principal and the appropriate director and/or Administrator. District purchase orders must also be approved by the purchasing department.

- All computer related equipment purchases must be reviewed and approved by the Director of Information Systems.
- All music supplies and equipment purchases must be reviewed and approved by the Music Curriculum Consultant.
- When entering a warehouse requisition, you will need to select location "991" if requesting custodial items or your school/department location number for other items. The requestor will need to select the appropriate account number where the items should be charged. The requisition will need to be rerouted to the program director of the program number you are selecting. Inventory requisitions should only be charged to an account number with an object code larger than 600.
- All warehouse requisitions will also require at least a level one (1) approval. A level one is a principal.

Verification of Purchases

These procedures are to be followed so that prompt and accurate payment can be made to our vendors. The District can take full advantage of all discounts and maintain a positive working relationship with the vendors and within the District.

Before an Accounts Payable clerk will pay an invoice from a vendor, the clerk must receive something from the school or department verifying that the invoiced goods were received and payment should be made. Every school and department should have someone designated to follow-through on verification requests. This person acts as the liaison between Accounting and the school / department. This person follows-up with teachers or others in receiving verifications.

Verifications must include:

- The Purchase Order number
- A signature (indicates bill is legitimate, go ahead and pay)

- An indication whether the PO is fully received and therefore should be closed (aka “complete”) or whether the PO is only partially received and therefore should remain open (aka “partial”). If marked “complete”, the PO will be closed to future payments.

Verifications should be given to Accounting within one day and can be done on:

- Packing slips (most preferred method since it is the quickest for the school and Accounting)
- Copy of the PO (2nd most preferred method)
 - If the PO is only partially received, the school/department must indicate what was and what was not received.
- Copy of the invoice (least preferred method since it takes the most time for everyone)
 - Accounting sends copies of invoices to the schools / departments when Accounting has not yet received a verification for the shipment. This invoice copy must then be verified and sent back to Accounting as soon as possible. Note that a school or department may receive a copy of the invoice before Accounts Payable receives the verified PO or Packing Slip, but please still send in the verified invoice to ensure timely payment and avoid misunderstandings with Accounts Payable.

If a problem occurs with a vendor, schools and departments must keep Accounting informed while the school or department works with the vendor to resolve the problem. For example:

- A vendor says they shipped something but it was not received
- A vendor owes a refund

Accounting only pays whole invoices. If a school or department has a reason why they only want part of an invoice paid, the vendor must provide a “credit memo” for the portions not to be paid. Vendors are usually happy to do this and then issue a separate invoice as needed. Credit memos should be verified and sent to the applicable Accounts Payable clerk.

Since schools have checking accounts, invoices for schools sometimes are sent to the Accounting and invoices for Accounting sometimes get sent to schools.

- If the school has an invoice for something ordered on a District PO, it must be sent to Accounting. The school should do a regular verification before sending to Accounting.
- If Accounting has an invoice for something meant to be paid with a school check, Accounting must be informed to that effect.
- If a District Purchase Order was created for something and the school changes its mind and now wants to pay for it with a school check, the school must inform Accounting.

POs should charge one account only. Although Skyward allows for multiple accounts, it causes problems for the ordering school / department and Accounting when the shipment is only partially received, is billed in pieces, or when any problem occurs with the order. A journal entry request is needed when a school / department desires to divide a single purchase among multiple accounts.

- When the school / department changes an order already in place:
 - If the order is greater than \$2,000, Purchasing must complete a change order on the purchase order.
 - If the order is less than \$2,000, Accounting must receive a change order request on the “Deletion or Change Form for Purchase Orders.”

Secondary School Purchase Orders

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

Teachers should not make any purchases without a P.O.

School purchase orders should not be used for purchases greater than \$10,000. Schools should submit a District P.O. for such purchases and may reimburse the District if the amount should have come out of a school program. For example, if the school is buying new band uniforms that will cost more than \$10,000, the school should submit a District P.O. coded to the school's (0050) supply budget. Once the purchase has been completed and paid by accounting, the school may send a school check, expensed from the band program, to reimburse the District for the exact actual cost.

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

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

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

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

Unknown Dollar Amounts

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

1. First verify with the vendor if they will accept a school purchase order. The person should then get a school purchase order and fill in the vendor, item, quantity, and description but not fill in the price. Type across the bottom of the P.O. "PURCHASE NOT TO EXCEED \$_____" and fill in the maximum amount the principal will approve. Then have the P.O. signed by the principal.
2. Have the teacher/administrator take the signed P.O. to the vendor and make the purchase. Once the purchase is made the exact price should be given to the school secretary along with the sales slip. The secretary would then write the actual purchase price on the P.O. copy and pay the vendor when the invoice is received.

The following should be incorporated into your school purchase orders:

- School name
- School address
- School telephone number and fax number
- Pre-numbered – purchase order number

- Date
- Sales tax id number (middle and elementary schools should use #11930858-003-STC, high schools have been issued their own individual numbers; see Utah Sales Tax Section F)
- Purchased from line
- Instructions:
 - P.O. number must appear on all shipping documents and invoices concerning this purchase.
 - Mail original invoice and a copy of this purchase order to this school.
 - Make no substitutions unless approved by this Principal.
- There should be 10 plus lines with the following column headings:
 - Quantity
 - Description
 - Unit Price
 - Total
- Grand Total (this should be the total cost of the items purchased)
- Teacher's signature
- Principal's signature
- Account (club, organization, etc.)
- Distribution of copies

If your current purchase order forms already contain most of the above items, please add any missing items when you reprint your next forms.

Other Purchasing Scenarios

Student Travel

Travel arrangements for high schools should be made through the District travel buyer in the purchasing department. Any trips through other providers should be cleared through the travel buyer. Since these costs can exceed \$10,000, the estimated cost should be included in the travel authorization request submitted to an Area Administrator of Schools.

Schools will be required to pay sales tax on any travel within the State of Utah and will not be reimbursed if the travel was not coordinated through and paid by the travel buyer.

Fund Raisers

Fund raisers should be selected utilizing a competitive procurement environment where possible. When multiple vendors can supply comparable goods and services, written quotes, bids, or a request for proposal (RFP) should be utilized. When clothing, such as t-shirts with a logo or original artwork, is involved, a multiple year purchasing agreement may be used in order to facilitate ordering and purchasing.

Year Books

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

Resale Items

Items purchased for resale are subject to State and District purchasing guidelines.

Supply Item

An item costing less than \$100 that is normally consumed within one year and which does not retain its original shape and appearance is considered a supply item.

Sole Source

A sole source exists when it is determined that only one vendor can provide a specific item. The Chief Procurement Officer is responsible for designating a sole source.

Contracts

The president of the Board of Education, deputy superintendent for Business Services, or appropriate designee, signs all contracts or warrants that bind Jordan School District. School principals can sign a contract or purchase agreement for less than \$2,000, if it is consistent with the District Small Purchases Guidelines, District-wide contracts, or District policy (travel, building rental, etc.), and as long as the vendor understands that it does not bind Jordan School District. If the contract value is greater than \$2,000, the deputy superintendent for Business Services (or his/her assigned designee) should approve the contract. Under no circumstances should booster clubs sign any type of contract that would obligate the school or the district in any way or allow use of school or district logos, mascots or other tangible or intangible property.

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

FIXED ASSETS

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

Purpose

The purpose of the fixed asset program is:

- To comply with State requirements.
- To monitor and safeguard District assets.
- To have updated records of all assets in case of any catastrophic events.

Definition of a Fixed Asset

A fixed asset is defined by the following:

- It retains original shape and appearance with use.
- It has a life expectancy of over one year.
- It most often represents an investment of \$2,000.00 or more.
- All purchases that meet the definitions above but fall below the \$2,000 cost per item because of volume purchasing will be considered a fixed asset.

Exceptions

Exceptions to the definition of a fixed asset are listed below and **will be considered a fixed asset at all times:**

- Audio visual equipment.
- Camcorders
- Cameras
- Walkie Talkies
- Computers
- Printers
- Scanners
- Copiers
- Typewriters
- Edgers
- Leaf Blowers
- Lawn Mowers
- Scrubbers/floor machines
- Snow Blowers
- Vacuums
- Weed Eaters/trimmers

Equipment Transfers

All equipment transferred from one location to another must have the proper transfer forms and work orders completed. This is essential in properly tracking fixed assets.

Portable Buildings

Schools are responsible for the contents inside a portable building. This also applies to a portable building being moved from a school. Transfer and work order forms will need to be completed for the furniture and equipment being moved to another location. The moving of furniture and equipment from the portable into the main building must be coordinated with the District Fixed Asset Department.

Lost/Stolen Equipment

Before declaring a piece of equipment lost or stolen, make sure that the entire building has been checked. In researching these items, you may recall having had a special program located at your school, but is now at another location. All programs like Chapter I, Resource, Cluster, or Handicapped units need to complete Transfer forms to move and to correct these inventories.

Equipment Disposal

All District property is to be disposed of through the Purchasing Department. It may not be discarded, destroyed, or given away. An "Equipment Transfer or Surplus Item Declaration" form must be completed. Once approved as surplus, items are listed as available for transfer for Jordan School District schools and departments. Items not transferred to another location after two weeks, are sold at public auction.

Donated Equipment

All donations of equipment to the District must be authorized by the Director of Jordan Education Foundation. The Director of the Foundation will issue forms to the donors authorizing shipment of goods to the warehouse or school. No donated items will be received at the warehouse without proper authorization.

PURCHASING CARDS

Overview

The purpose of the Purchasing Card is to establish a more efficient, cost-effective method of purchasing and payment for small-dollar transactions. The Purchasing Card is designed to replace a variety of processes including petty cash, NPO's, and certain open purchase orders.

All cards are issued at the request of your director, supervisor or principal and only certain positions are eligible to receive one. Card usage may be audited and/or rescinded at any time. You are the only person entitled to use your card!

Following are the guidelines with which you may utilize your Purchasing Card, so please read carefully. Your signature on the Cardholder Agreement (see Appendix) indicates that you understand the intent of the Purchasing Card and agree to adhere to the guidelines established for the Purchasing Card. You will receive your Purchasing Card after receipt of the signed Purchasing Card Account Application/Agreement, and you may begin using it immediately upon activation. As you use the card, please contact your supervisor or one of the Purchasing Card Administrators if you have questions on what should be purchased using the card.

Record keeping will be essential to ensure the success of this program. This is not an extraordinary requirement - standard reimbursement policies require retention of receipts, etc. As with any charge card, you must retain receipts for your protection.

Finally, remember you are utilizing district funds each time the Purchasing Card is used. This cannot be taken lightly!

Support Contacts

District

Purchasing Card Administrator

Kurt Prusse

Director of Purchasing

Tel: 801-567-8710

Email: kurt.prusse@jordandistrict.org

P-Card Accounting Administrator

John Larsen

Director of Accounting

Tel: 801-567-8148

Email: john.larsen@jordandistrict.org

Purchasing Card Clerk

Margaret Sall

Tel: 801-567-8709

Email: margaret.sall@jordandistrict.org

P-Card Payment Clerk

Debi Campbell

Tel: 801-567-8118

Email: debra.campbell@jordandistrict.org

U.S. Bank Customer Service

The customer service line is available 24 hours a day, 7 days a week @ 1-800-344-5696.

To obtain a card

You must attend Purchasing Card training and we recommend that you read the Policy and Procedures manual in its entirety before requesting your Purchasing Card. This section provides a variety of information about the process, the types of purchases that can and cannot be made, who will accept the card, records that must be maintained and reconciled monthly, plus miscellaneous information about the Purchasing Card.

After you read this and understand the procedures outlined, complete a Purchasing Card Account Application (see Appendix). Read carefully and sign the Cardholder Agreement Form on the backside of the application form. Your supervisor must indicate approval by signing the form. All requests will be processed through the Purchasing Card Administrator.

When you receive your card, sign the back of the card and always keep it in a secure place. Although the card is issued in your name, it is the property of the district and is only to be used for proper district purchases as defined in this document.

General information

- The Purchasing Card helps to eliminate the use of petty cash, NPO's, many open purchase orders, and M-book purchases.
- The Purchasing Card is NOT intended to avoid or bypass appropriate purchasing, warehouse, or payment procedures. Rather, the Purchasing Card complements the existing processes available.
- The Purchasing Card is not intended to replace the current travel and entertainment policy or procedures.
- The card is not to be used for personal use.
- The Purchasing Card can be used for in-store purchases, internet, telephone, and faxed orders.
- The Purchasing Card may be used for payment with all vendors who accept the Visa credit card throughout the world.
- You are responsible for the security of your card and the transactions made on it. The card is issued in your name and it will be assumed that any purchase made with the card will have been made by you. Failure to comply with the guidelines established for this Purchasing Card program may result in severe consequences, up to and including termination of employment.

Examples of when the Purchasing Card may be used:

- Subscriptions, seminar fees, books, DVD's.
- Office supplies and products not available in the warehouse.
- Classroom supplies, products and manipulatives not available in the warehouse.
- Maintenance, repair, and operations products.
- Postage
- Internet sites, state contracts, and counter sales.

Examples of when the Purchasing Card may not be used:

- Any item exceeding \$1,999.00 in value.
- Any merchant, product, or service normally considered to be inappropriate use of district funds.
- Capital equipment or fixed assets.
- Air travel, hotel reservations, and entertainment.
- Stock items available through district warehouses or through approved ordering systems.
- Fuel purchases for personal vehicles.

Some built-in restrictions

Each card has been assigned a \$1,999.00 per transaction limit and a \$5,999.00 per month limit. Each vendor is assigned a Merchant Category Code (MCC) that is a general categorization of their type of business as part of authorization for using credit cards.

Some vendor's MCC codes have been "blocked" by the District automatically from usage of the Purchasing Card. If you present your card to any of these vendors, the transaction will be declined. It is likely that any vendor you currently utilize as a source for products or services will accept your card. If you are declined and feel the decline should not have occurred, call the 800 number on your card. Customer Service will determine if you were declined because of merchant blocking, exceeding the

monthly credit limit or single-purchase limit imposed on your card. You may also use your on-line access to verify any activity associated with your account.

Monthly Reconciliation Dates

After each billing cycle that you use your card, it is important that you adhere to the deadlines given below. By doing this, you allow the program to maintain its efficiency. If the cycle end date falls on a weekend or a holiday, the cycle will end at the close of the next business day.

6 th of the Month	Cycle ends at the close of business, unless the 6 th falls on a holiday or a weekend.
7 th of the Month	New cycle begins Monthly Cardholder Statements available online Begin reconciliation process
20 th of the Month	Deadline for reconciliation paper work to be signed and turned into the Accounting Department.

Receipt Retention

You must obtain an itemized receipt for every purchase you make on your card. If you make a purchase via telephone or mail, ask the vendor to include the receipt with the goods when the product is shipped to you. For internet orders, print the receipt you receive from the company. This is known as order confirmation and is often received via an email or can be printed from the "Order" or "Account" section of the vendor web page. This receipt is the only original documentation specifying whether or not sales tax has been paid against the purchase.

Purchasing Card Activity Log

The Purchasing Card Activity Log can be found on the Jordan School District Purchasing Department website, and will require a minimal amount of time to fill out and maintain. You can fill out and save the log on your computer as a customized template for convenience. The activity log becomes an ongoing record of information about the transactions made on your card.

Individual receipts typically itemize merchandise purchased. The activity log allows management to review the types of goods and services purchased on the card and determine where the card is being used. It also provides a record of activity enabling you to reconcile your monthly purchases. In addition, the receipts retained in conjunction with the log provide the documentation necessary should there be any type of audit.

This report is the record against which you will reconcile your Monthly Cardholder Statement. The report and receipts must be signed by your supervisor to indicate approval and review. The Accounting Department will store original documents. Please make and retain a copy of all receipts and information for your records.

Monthly Cardholder Statement

Each cardholder will receive a mailed statement from US Bank identifying all transactions made against the card during the previous billing cycle. The statement will be sent to you at the address identified on your Card Account Application. To speed up your reconciliation process, it is helpful to know that this statement can also be printed from the U.S. Bank Access Online web portal one day following the end of the billing cycle.

The statement must be reconciled against your Purchasing Card Log and cardholder must retain receipts for accuracy.

Monthly Cycle Submittal Requirements

In cycles that you utilize your card the following items are due to the Accounting Department by the 20th of the month following the cycle close date:

Purchasing Card Activity Log - This should be signed by the cardholder and their supervisor with all transactions reviewed and reallocated to the appropriate account code if not the default account code.

Original Receipts - A sales tax free, itemized receipt for every transaction is required. Copies of receipts are not acceptable. Please use the same instructions for submitting original receipts as in the NPO submittal process. Failure to attach receipts properly will delay the payment process and late fees may be billed to your default account code. If a receipt is lost, the cardholder has the responsibility to contact the vendor for a replacement copy. If a copy cannot be obtained, please contact the P-Card Accounting Administrator for instructions.

Monthly Cardholder Statement - Print this from the U.S. Bank Access Online web portal or submit the mailed copy.

Failure to comply with the monthly cycle submittal requirements will result in the suspension and ultimate removal of your purchasing card privilege, if the failure is found to be repetitive. Note: If you do not have any activity for a cycle, nothing needs to be submitted to Accounting for that month.

Payment

The US Bank Purchasing Card carries corporate, not individual liability. The Accounting Department will pay invoices and you will not be required to pay your Monthly Cardholder Statement using personal funds. The Purchasing Card does not impact your personal credit rating in any way.

If your records don't agree with your statement

There may be occasions when items on your statement do not correlate with the entries in your log or your retained receipts, i.e. you may not have made the transaction, the amount of the transaction is incorrect, or you may have a quality or service issue.

Your first recourse is to contact the vendor involved to try to resolve the error. If the vendor agrees that an error has been made, they must credit your account. Highlight the transaction in question on your log as a reminder that the item is still pending resolution. If the vendor does not agree that an error has been made, you can dispute the transaction on the U.S. Bank Access Online web portal or call Customer Service.

Any transaction you wish to dispute must be identified in writing within 60 days of the statement date. U.S. Bank will then resolve disputes within 90 days.

You are responsible for the transactions identified on your statement. If an audit is conducted on your account, you must be able to produce receipts and/or proof that the transaction occurred. If an error is discovered, you are responsible for showing that the error or dispute resolution process was completed.

Fraud

Unfortunately, fraud is a common occurrence with Purchasing Cards. Please watch your Monthly Cardholder Statement for transactions that you have not made. If such transactions are found, immediately call U.S. Bank Customer Service at 1-800-344-5696. Unauthorized or fraudulent charges on the Purchasing Card will not be the responsibility of the cardholder or the District if proper reporting procedure is followed.

Lost or stolen cards

The Purchasing Card is Jordan School District property and should be secured just as you would secure your own personal credit cards. If your card is lost or stolen, notify the Purchasing Card Administrator, and contact U.S. Bank Customer Service immediately!

Upon receipt of your call, further use of the card will be blocked. Prompt action in these circumstances can reduce the district's liability for fraudulent charges.

Sales and use tax

Vendors will typically exclude sales tax to the District at the time of purchase when the cardholder states that the purchase is for educational purposes and is tax exempt. Each cardholder is responsible for the sales tax being paid by the District. Please check each receipt to verify that the vendor has not charged sales tax. For your convenience, Jordan School District's Utah sales tax id number is embossed on the Purchasing Card.

You may be charged tax when you suspect you should not. We realize there may be an insignificant number of cases where tax will be paid unnecessarily.

Should you have additional questions regarding whether or not tax should be paid, please contact the Purchasing Card Administrator for assistance.

Vendors who do not accept the card

Anyone from whom you currently purchase goods or services should be considered a potential vendor using the Purchasing Card – even if they don't currently accept Visa. The Purchasing Card is not restricted to retail vendors only. Although we do not endorse Visa or any of its associated banks specifically, we encourage vendors to accept the Purchasing Card so that cardholders can use it most effectively. Vendors may contact their local bank or financial institution to become Visa capable.

Summary

- Vendors are paid within three days of your sales transaction. Please indicate to vendors that you do not wish to be invoiced, as an invoice could result in duplicate payment. An itemized copy of the sales receipt is the only documentation the district requires.
- The Purchasing Card is designed to be simple and easy to use, providing you with the materials needed to perform your job more quickly and efficiently. However, appropriate controls must also be maintained to ensure the ongoing success of the Purchasing Card program.
- We ask you to exercise good judgment and act responsibly when using your Purchasing Card. The Purchasing Card is issued in your name, and all activity will be assumed to have been incurred by you. We ask you to maintain your Purchasing Card Activity Log accurately and always retain your itemized receipts!
- In addition, random audits may be conducted for proper purchasing card activity, retention of receipts, as well as on your Purchasing Card Activity Log. Consequences of insufficient

documentation, late submission of reconciliation paperwork, or improper use, can range from suspension of your purchasing card privilege to termination of employment.

- We continue to improve the way we conduct business. Your use of this Purchasing Card in conducting your daily business can help Jordan School District make significant change in eliminating a variety of manual transactions. If you have any questions about the Purchasing Card or need additional information, please contact the Purchasing Card Administrators.

DISTRICT REIMBURSEMENTS

NPO Requisitions

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

NPOs need the following information:

- The name of the vendor or the person to be paid (no nicknames).
- The vendor key (aka vendor number) of the vendor or person to be paid.
- The vendor's address (to ensure Accounting pays the correct person or vendor).
- The account number to which the payment should be charged. A separate NPO should be completed for each unique account number. If one invoice/receipt is to be divided between multiple account numbers, submit all related NPOs at the same time.
- The appropriate approvals.
 - Supervisors must approve their employee's reimbursements and travel costs.
 - The budget director over a program (e.g. Special Ed, CTE) must approve costs charged to their program numbers.
- All the original invoices and receipts must be attached to the NPO.
 - Include one extra copy of subscriptions, registrations, notices, invoices, etc., if a copy is to be sent with the payment.
 - Vendor statements are not invoices. Statements list outstanding invoices. Invoices provide detail of the purchase. If a copy of an invoice is needed, contact the vendor and request a copy of the invoice so detail purchase information is on record.
- Use paper clips to attach backup to the NPO. Do not use staples. If the backup is smaller than 8.5 inches by 11 inches, tape to a full sheet of paper. If the backup is larger than 8.5 inches by 11 inches, cut to fit, do not fold. Tape will remove receipt print, so please tape the edges, not the middle.
- NPOs to new vendors must include an original W-9.
- Refrain from highlighting as it turns the text black when scanned
- Reimbursement requests back to a school should include the school check number that originally paid for the item(s).
- If the NPO has any single purchase amount greater than \$2,000, it will need the Director of Purchasing's approval before Accounting can pay. An order may not be artificially sub-divided in order to stay under the \$1,999.00 limit. For example: If supplies are needed for an upcoming project and the total of the purchase would be \$2,025.00, the order may not be divide in order to stay under the \$1,999.00 limit. In this example, the \$2,025.00 purchase must be made using a district or school purchase order.
- Internet orders must include:

- Packing slip (proof of receipt and order) OR
- An invoice (proof of shipment and order) OR
- An e-mail confirmation from vendor that items were paid (proof of payment)
- Submit NPOs for reimbursement regularly (best if monthly). Do not wait until year-end to submit the entire year's reimbursements.

NPO requisitions are designed to reimburse the following:

- Purchases less than \$2,000 for both equipment and supplies (original documentation must be attached.)
- Subscriptions to professional periodicals.
- Professional dues.
- Class or workshop registrations.
- Repairs that total less than \$2,000.
- Contracted services (with prior approval of Purchasing Department.)

Errors may cause delays in payment and must be corrected prior to processing. Common errors when submitting NPOs include:

- Missing original invoice or receipt (copies are not acceptable)
- Incorrect or missing account coding
- Missing check numbers or check copies (school reimbursement)
- Missing additional backup documentation
- Missing signature(s) authorizing purchase
- Missing vendor key
- Missing W-9 (new vendors)
- Missing current home address (employee reimbursement)

Mileage

Mileage should be submitted on mileage reimbursement forms available on the Accounting Department website and must have appropriate signatures. Please be careful to calculate the mileage correctly and use the correct reimbursement rate (\$0.555 per mile for FY 2012-13). Mileage forms must include the employee's home address that corresponds to the address in Skyward. All mileage forms completed incorrectly will be returned for correction. Mileage will be paid to employees during regular check runs and will be deposited to the employee's bank account via ACH. Historical payments can be viewed in Skyward Employee Access. The following guidelines should be followed when completing a mileage request:

- The mileage reimbursement amount per mile is based upon the IRS rate effective July 1 of each fiscal year. The amount is adjusted annually and announced by the deputy superintendent for Business Services.
- Employees eligible for district-paid mileage reimbursement include professional central office staff, principals, assistant principals, and staff whose assignments are itinerant in nature. School secretaries directed by principals to travel in order to conduct district/school business may receive mileage reimbursement through the school checking account.
- Requests for reimbursement should be submitted quarterly; if the reimbursement amount exceeds \$25, a request may be submitted monthly. Mileage is not to be accumulated and reimbursed with a single request at year end.
- Reimbursement is not paid for miles to and/or from home, or for miles accrued to conduct personal business. If a second commute is required – see letter k. below.

- Mileage claims will only be accepted using the mileage schedule prepared by the Accounting Department. If the to/from location is not listed on the schedule, odometer readings rounded to the nearest mile or on-line mapping programs (i.e. google maps or mapquest) should be used. The method used should be indicated on the mileage request form. If mileage to a commonly traveled location, not listed on the mileage schedule, has been previously calculated using an odometer, then the odometer readings need not be shown on subsequent reimbursement forms. If multiple destinations are made in one trip, list each destination.
- If work activities include driving to multiple destinations (from the district office to Silver Crest Elementary, to Columbia Elementary, or several neighborhood schools) the mileage must be calculated using an odometer reading or on-line mapping program and must show the beginning and ending mileage inclusive of all stops.
- Mileage accumulated for legitimate business purposes, in excess of the number of miles from home to the normal workplace, is eligible for reimbursement. If the work day begins at a location other than your normal workplace, use the following steps to calculate mileage:
 1. Calculate the mileage from home to the normal workplace.
 2. Using an odometer reading or internet program, calculate the mileage from home to the assigned destination.
 3. Subtract the mileage from home to normal workplace.

Example:

Normal workplace:	District Office	
Miles from home to Copper Hills High to District Office:		15
Miles from home to normal workplace:		<u>4</u>
Number of reimbursable miles:		11

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

Example:

Normal workplace:	District Office	
Miles from home to Copper Hills High, to State Board of Education, to home:		44
Round trip miles (home to District Office):		<u>8</u>
Number of reimbursable miles:		36

- When employees are paid a stipend to attend a conference, mileage to the conference should not be claimed for reimbursement.
- If a total day's miles traveled are less than the number of miles from home to the normal workplace, there is no reimbursement for mileage.
- If a second commute (evening event) is absolutely required (not for a lunch or dinner break), reimbursement can be figured by taking the shortest of the distance from the employee's home to the location or from the employee's regular work location to the location. For example, if a Riverton High administrator is required to go to a game at West Jordan High School (a distance of 5 miles) and lives 2 miles from West Jordan High, this administrator may claim 2 miles (4 miles round trip) for the required second commute (evening event). If the second commute (evening event) is located at the employees regular work location, no mileage reimbursement is allowed.

Cellular Services

No employee is allowed a District-paid cell phone without express written permission by the Deputy Superintendent for Business Services. Beginning January 2013, all employees paid on an administrator's salary schedule will be paid a \$100 cell phone allowance; as such, no administrator should be reimbursed for cellular services.

District related cellular services may be reimbursed as follows:

- Fill out a NPO requisition and attach your **original** cellular telephone invoice. You will need to make a photocopy for your personal records.
- Black out any personal telephone calls for privacy reasons and leave only business-related calls showing on the invoice.
- Write the name of the person called at the end of each line.
- Include the following breakdown on the front of the requisition:
 - Total number of peak minutes X current reimbursement rate
 - Total number of off peak minutes X current off peak reimbursement rate
 - Total of long distance charges
 - Total of toll charges
 - Total amount of reimbursement
- The current reimbursement rates are:
 - Peak \$0.10 per minute (Monday – Friday, 7:00 a.m. to 5:59 p.m.)
 - Off peak \$0.00 per minute (Monday – Friday 6:00 p.m. to 6:59 a.m., Saturday, Sunday, and Holidays)
 - Text messages \$0.10 per message (but in no event may text message reimbursement exceed \$10 a month)

The lesser of the reimbursement rate, OR the total cell phone bill, OR \$50 will be reimbursed each month.

CASH RECEIPTS

All monies received must be receipted and recorded in the district or school's records.

District

All checks or payments for the District must be deposited into one of the approved District accounts (controlled by the Accounting Department). No one, including all administrators and secretaries, is authorized to cash a check written to or intended to be for the benefit of the District. Monies collected should be turned into the safe in the Account Department with a completed remittance advice the same day they are received. Employees should never hold funds for any reason. The Accounting Department prepares daily deposits to the bank. Departments located at the ASB may, at their administrator's discretion, deposit directly to Wells Fargo if the department sends the bank receipt and the remittance form to Accounting within one day.

Secondary Schools

All receipting of cash at secondary schools should be done **at the main office**. **No receipting is to be done in the classroom**. If a teacher needs verification that a student has paid a certain fee, a receipt copy should be requested from the student.

Daily Preparation to Receipt Cash

- Log onto the financial system using a unique user id for each user. This is important because the Receipt Reports are sorted by date, receipt number, and user id. **Each user is responsible for all activity and transactions performed under his\her user id.**
- Ensure that each cash drawer has a sufficient beginning balance. This amount is used to make change and should be consistent from day to day. A suggested amount is fifty dollars (\$50.00) per drawer.

Closing Receipts for the Day

Receipting should take place late enough into the day to accommodate the majority of students and parents but not so late that receipts cannot be prepared in time to bank that day. The following procedures should be followed when closing receipts for the day.

At the end of a receipting session, a Receipt Report should be run by date, receipt number, and the user id of the person receipting from that particular cash drawer.

- The beginning cash balance of fifty dollars (\$50.00) should be removed from the cash receipts and set aside for the following day's business and secured in the safe overnight.
- The remaining cash on hand and checks should then be reconciled to the amount shown on the printed Receipt Report. This reconciliation should be performed by the person who receipted payments for that session and whose user id appears on the Receipt Report. **This initial reconciliation is not to be performed by the head financial secretary.**
 - In the event that errors or problems prohibit the reconciling of the Receipt Report to that day's receipts, the Receipt Report, cash and checks should be secured in a vault overnight. The reconciliation should be completed the following day.
 - If the receipts and the cash and checks do not reconcile the following day, make a note of the amount over or under on the receipt batch and the head financial secretary should initial that amount. **Then deposit the cash that day.** Under no circumstances should cash and checks be deposited later than one school day after having been received.
 - All reconciled batches should be given to the head financial secretary who would then recount the cash, compare it to the Receipt Reports, and initial the Receipt Report. The head financial secretary would then prepare a deposit slip(s) for the day's receipts and prepare a deposit bag for an administrator to take to the bank. In the rare case that an administrator is not available, the financial secretary may take the deposit to the bank. **Deposits will be made daily.** School lunch money should also be receipted, deposited daily, and not combined with other school deposits. It is preferred that the principal wait for a bank deposit receipt the same time the money is delivered to the bank. However, if this is not a workable solution to the principal or to the bank, verification of the deposit should be made within two business days. Examples of how this might be done are:
 - deliver the deposit to the night drop box and request the receipt be mailed;
 - when delivering the next day's deposit, receive the previous days deposit receipt;
 - verify the bank's receipt of the deposit on the bank's internet site.

Special Event Receipting (ticket sales)

Dances, athletic events, and at other times during the year, a school will need to sell tickets. When tickets are sold, the school should do the following:

- Have separate numbered tickets for each group of pricing (for example, blue tickets for students, red tickets for adults, and green tickets for families).

- Usually two adult staff or faculty members sell tickets together.
- The starting ticket number for each pricing group is written down on a ticket and cash reconciliation sheet.
- The starting cash amount is written down on the ticket and cash reconciliation sheet.
- As tickets are sold, the patron is given a ticket.
 - At athletic events the patron gives the ticket to the ticket taker (someone other than the ticket seller) who tears the ticket in two and stamps the hand of the patron (so he/she can easily come in and out).
 - At dances the patron shows the ticket to the ticket taker (most students want to keep these tickets). Usually a list of who purchased dance tickets is kept in case a student forgets to bring his/her ticket to the dance.
- At the end of the event the last ticket number sold is written down on the ticket and cash reconciliation sheet. The difference between the last ticket number sold and the first ticket number sold multiplied by the ticket price gives the amount of money collected.
- The money collected is counted and reconciled with the number of tickets sold on the ticket and cash reconciliation sheet. Once completed, the sheet is signed and the cash is deposited.

Elementary Schools

All payments received (including school lunch money) should be receipted and deposited to the bank twice a week or at least every three days as required by State Law 51-4-2.

The head secretary should compare receipt records to the monies receipted and then prepare the deposit slip. This process should always be independent of the actual collection of the monies. The principal should then take the deposit to the bank. In the rare case that an administrator is not available, the head secretary may take the deposit to the bank. It is preferred that the principal wait for a bank deposit receipt the same time the money is delivered to the bank. However, if this is not a workable solution to the principal or to the bank, verification of the deposit should be made within two business days. Examples of how this might be done are:

- deliver the deposit to the night drop box and request the receipt be mailed;
- when delivering deposit the next day, receive the deposit receipt from the previous day;
- verify the bank's receipt of the deposit on the bank's internet site.

Teachers receiving cash from students (Elementary Schools only)

When teachers accept cash from students for a fund-raiser (i.e. Happenings books) or when a product is received (i.e. book club) it is the teacher's responsibility to write the names of students and amounts paid on a list to be turned into the head secretary of the school. Teachers should not keep money collected from students in their desks, rooms, or on their persons, but should turn the money into the financial secretary on a daily basis.

Credit Card Receipts

Schools and district offices may accept credit card payments. The current vendor, PaySchools, accepts Visa, Mastercard and Discover. Student fees added to student accounts are automatically available to be paid on-line via Family Access. Other fees may be paid over the counter using the point-of-sale credit card system. Schools are allowed to use credit cards for fundraisers, school fees, events and other school sponsored events. Schools may not use the credit card system for fundraisers or other events in which the funds do not stay at the school and are transferred to an entity outside the school (e.g. PTA). Credit card transactions should be reconciled and recorded on a daily basis to ensure proper credit.

Miscellaneous

- Do not accept two party checks for any reason.
- Do not cash personal checks (or IOUs) from district or school, including school lunch money. That includes checks from students, faculty, and administrators.
- Deposits should be taken to the bank by an administrator. In the rare case that an administrator is not available, the financial secretary may take the deposit to the bank.
- The “borrowing” (and/or the stealing) of funds is prohibited.

BANK ACCOUNTS

Checking Accounts

All expenditures, except those from petty cash, should be paid by check. Valid District checking accounts are:

- School general account
- District general account
- District payroll account
- District electronic payments account
- District merchant account
- Jordan Foundation account

Checking accounts that would be **inappropriate** include:

- District Departmental Accounts
- Joint school accounts with PTA or school community groups
- Bookstore/school store accounts
- Booster accounts
- Supporting Group accounts
- School Community Group accounts
- Personal/individual accounts
- Home Economics accounts

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

School Bank Accounts

All schools should have **one** checking account. It is up to the Principal and Head Secretary to determine which financial institution to use. If a school wishes to change financial institutions, the school must ask for quotes on fees, interest, etc. from at least three financial institutions closest to the school. The primary factor in making this decision is proximity to the school. A school may not choose a financial institution based on personal preference. The District Accounting Department and Information Systems must be notified immediately if a school is changing bank accounts.

All checks are required to have two signatures. It is suggested that the signature cards on school checking accounts have three signors so a third person is available to sign checks in an emergency.

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

Never sign blank checks.

Checks should be made payable to a specified payee, not to “cash” or “bearer.”

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

In order to enhance financial control, all schools receive cancelled checks along with their monthly checking account statements or good quality copies of the front and back of canceled checks. If your school is not currently receiving canceled checks or front and back copies, request that your financial institution send them to you.

Savings and Investment Accounts

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

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

Any school that wishes to invest its excess funds in any investment vehicle other than those mentioned above must contact the deputy superintendent for Business Services prior to placing the monies to ensure compliance with State law.

Credit Accounts

It is generally recommended that schools or district departments not have credit accounts. All purchases not paid directly by check should be made by using a purchase order or purchasing card. If supplies need to be purchased from a vendor that does not accept purchase orders, petty cash should be used or an employee should use personal funds and request reimbursement. However, to keep cash transactions to a minimum, these stores should not be frequented.

The Transportation and Maintenance departments may use gas cards. No other District entity is to have charge cards or debit cards unless properly authorized.

If charge accounts are deemed necessary by a principal or District Administrator, then they may be used **under the following conditions:**

- **The charge account must have prior approval by the deputy superintendent for Business Services.**
- The account is opened in the school or program name, not the District’s name. All charges on the account are the responsibility of the principal or administrator over the account.
- The credit application is signed by the school principal or District administrator. Only those people making frequent purchases should be authorized to sign on the charge account.
- An open purchase order is approved by the principal or District administrator with a “not to exceed” amount on the face of the purchase order.
- When a purchase is made, the purchase order number should be referenced on the charge slip. The original charge slip and receipt should be submitted to the appropriate administrator for approval and payment.

- The combined purchases should be compared to the “not to exceed” amount to avoid unauthorized purchases above that amount.

Schools are required to submit an annual report along with their June 30th financial report that lists all credit accounts that the schools have open. This report should state who the credit account is with, who approved the account, and when it was approved.

SCHOOL LEDGER ACCOUNTS

The following programs are those most frequently used by schools. These programs are specific to Fund 21 and do not relate to programs with the same number at the district level. Care should be taken in selecting the appropriate program. In addition to these programs, there are many more programs that may be used by the schools. A full listing of these programs can be found on the Account Department’s webpage.

General Account (program 2000)

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

- School supplies and textbooks not being reimbursed by the District.
- Equipment that supports the basic instructional program. Prior to submitting a requisition for equipment, indicate by a separate letter to your Area Administrator of Schools the type of equipment desired and justify how it will support the instructional program. Your Area Administrator of Schools will authorize appropriate expenditures.
- Student assemblies in support of the instructional program.
- Some staff inservice, inasmuch as it also supports the basic instructional program.
- Transportation to music festivals, math and language contests, and other types of student travel that are an outgrowth of the basic instructional program of the school.
- The support of student recognition programs such as National Honor Society, Student of the Month, and other student recognition programs that build incentives of excellence and support student achievement. Where possible, this type of activity should be held at the school.

Principal’s Discretionary Account (program 2001)

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

Staff Appreciation Account (program 2002)

All staff recognition and appreciation must be coded to this program. Expenditures for employee breakfasts, lunches, snack foods, treats, gifts or employee incentives, etc., must be pre-authorized in writing (e-mail is acceptable) from the Area Administrator of Schools and is limited to \$35 per FTE per year. Amounts spent on employee appreciation must be coded using object 639.

Appropriate Expenditure Examples:

- Food or treats, including catered meals
- Gifts
- Thank you items (e.g. books or flowers)
- School sweatshirts or t-shirts

Inappropriate Expenditure Examples:

- Gift cards
- Personal bills (e.g. utilities, rent, mortgage, groceries, etc.)
- Extravagant, excessive items (e.g. TV sets, bicycles, Jazz tickets, etc.)
- Meals consumed at restaurants
- Cash payment

CAUTION: The amount spent out of this account must be paid for using non-restricted funds the school has within its checking account. Schools should never cover the costs of this account with District budgets, student fees, or other locally generated funds which have restrictions on their use (e.g. certain donations). At the beginning of the year, the school should establish the budget of \$35/FTE by transferring funds from other appropriate accounts (general, picture, faculty vending, student vending, etc.). Any excess in the account at the end of the year may not be carried forward for the following year. Additional funds, from any source, may not be used to supplement this account.

Vending Accounts (programs 2096-2099)

Building administrators have three options regarding vending machines. 1) self-service; 2) full-service; or 3) none at all.

Self-service vending machines are those where employees have responsibility for purchasing, stocking, receiving, counting, depositing, and paying sales tax on the vending machine. This option is discouraged because it is the highest risk of theft, inadvertent error, and takes the most time of our employees. If this option is chosen, all of the following are strongly encouraged:

- The vending machine keys should be kept by a single individual (probably the building administrator)
- A key is then handed to two individuals (the building administrator may be one) who collect the funds from the machine, count and prepare the deposit.
- Two people should verify funds deposited by:
 - Taking beginning inventory on hand as of last deposit date
 - Adding purchases of inventory
 - Subtracting ending inventory on hand as of current deposit date
 - Subtracting free cans handed out (if applicable)
 - Then multiplying by sales price
- Two people should restock the machine
- Ensure sales tax is paid on purchases
- The profits and losses on the machines should be tracked in their own accounts. At the end of the year, the balance, positive or negative, in these accounts should be transferred to another ledger account to maintain the profit/loss year-by-year information. For vending accounts with faculty-only access, the profit/loss is usually transferred to the Principal's Discretionary Account or, if the Faculty Account is within the school checkbook, it may be transferred directly into the Faculty Account. For vending accounts with student access, the profit/loss is usually transferred to the General Account.

Full-service vending machines are those where the vending company has responsibility for all aspects of the machine. The vendor sends a check to the District / School for its commission. Schools should deposit these checks into the school checking account, recording them to a separate vending account (programs 2096 – 2099), the principal’s discretionary account, or the general account. District offices should deposit these funds through Accounting.

Upfront, Bonus money on vending machine contracts:

When secondary schools sign a contract with a soda vending company, frequently part of the negotiation on the contract is a signing bonus or an upfront amount to be paid to the school when the contract is finalized. These amounts can be large and the contract period can be lengthy.

The Board of Education has asked that these funds be set-aside in a separate high interest earning savings account and that the District allocate a proportionate share of the funds over the contract period. These funds are in the name of the school through the Public Treasurer’s Investment Fund (PTIF) run by the State Treasurer of the State of Utah. While it is true that a restriction exists on the timing of using these funds, the funds and the interest earned on these funds still belongs to the school, and therefore should be accounted for and reported by the school. The “bank” statements received on these accounts are sent to the District’s Accounting Office. These will be forwarded on to the school upon receipt so the school can reconcile its accounts in a timely manner.

Student Activities Account (program 2160, secondary schools)

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

Picture Account (program 2168, optional – schools are not required to have this account)

Picture money (or commissions received on school pictures) is not considered vending related receipts and therefore, 100% of all picture money is considered general account related. By tradition, many schools separate picture money into its own general ledger account. This practice is fine but not necessary since this money is another general account resource of the school with the same spending guidelines as the general account.

Make-up Packets (program 2184, High Schools)

This account should be used by high school to track make-up packets. A fee of \$35 should be charged to students for each packet. Employees working on make-up packets should submit time on a timesheet. The school will be required to write a check to the District to cover the cost of the timesheet and applicable benefits. The check should be written out of this program. Any excess amount may be retained by the school.

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

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

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

- The student pays the class fee (usually nominal) to the main office (never to the teacher).
- The student brings the receipt from the main office to the CTE teacher.
- The teacher logs in that the student paid the class fee.
- If the student desires to do a class project requiring more than the minimal class supplies covered by the class fee:
 - The student pays the additional amount to the main office (never to the teacher).
 - The student brings the receipt back to the teacher who logs in the amount paid.
 - The teacher distributes the supplies purchased to the student.
- Throughout the year, but especially at year-end, the following individuals meet to review the amounts charged to these resale accounts: the class teacher, the financial secretary, the CTE Coordinator, and the Principal.
- If the class made a profit from the resale items, then the required class fees are reduced. If the class lost money on the resale items, then the required class fees are increased.

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

Faculty Fund (program 3610)

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

If kept on the school books

- This account should never be in a deficit position. Otherwise, the school student funds or the District is paying faculty expenditures.
- This account should only be funded by employee contributions; no school or district funds should subsidize this account.
- Purchases from this account should not be made using the District's tax exempt status. The easiest way to show this is if all purchases from this account are reimbursements.
- This account must follow all District rules and policies. The only exceptions are:
 - These funds do not need prior approval from the Area Administrator of Schools for food, gifts, etc.
 - These funds may be used to purchase gift cards / certificates for employees for special occasion gifts (weddings, births, funerals, etc.).

This account, in some cases, may be independent of the school books. If that is the case, be aware of the following:

- The school secretary in charge of school checkbook should not be involved in any way with the management of the account.
- The faculty representative that has custody of the account should handle all collection of dues, reconciling of the bank statements, etc.
- Responsibility for proper control and accounting of these funds resides with the designated faculty representative. The account will not be audited by the District or external auditors.

- Neither the principal nor the financial secretary should approve payments or sign on the accounts.
- The account must not use the District's tax identification number.

Charitable Fundraisers (program 3690-3692)

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

Drivers Education (program 9010/9011, secondary schools)

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

Instrument Rental/Elementary Band and Orchestra Fees (program 9040)

This account is used for fees collected at the schools for instrument rental or elementary band/orchestra fees and should be sent to the district monthly.

Lunch Account (program 9070)

The purpose of the lunch account is to receipt lunch monies collected from students over a month's time. At the end of each month, all monies should be removed from this account and sent to the District Nutrition department. At the end of any given month the balance in this account should be **\$0.00**. On rare occasions, a timing difference may exist between the amount showing on the school lunch manager's records and the school financial secretaries records. Such a difference should be minimal, reconcilable, and cleared up the following month.

Textbook Fees (programs 9080, secondary schools)

This account is used to track student textbook fees. Because textbook fees are part of the registration fee, a journal entry must be made to transfer revenue from the activity account (program 2160) to the textbook account (program 9080) by debiting 21 R xxx 2160 1800 999 and crediting 21 R xxx 9080 1805 999 for the amount of the textbook fee times the finalized October 1 enrollment. In May, the accounting department will generate a memo to indicate the total dollar amount of textbook fees to be sent to the district by multiplying the textbook fee by the October 1 enrollment count. For convenience purposes, this amount is offset by fee waivers to be reimbursed by the district. Typically, the school will issue a check to the district for the net amount of these items. Any remaining balance (positive or negative) should be moved to the general account (program 2000).

My Access (program 9630, secondary schools)

All middle school students and 10th grade students are required to pay a Technology Support (My Access) fee. This fee is included in the basic registration fee for middle school students. It is a separate fee for 10th grade students. Once the October 1 enrollment counts are completed and finalized, the middle schools will need to complete a journal entry to reclassify revenue out of the student activity account (program 2160) and into the My Access account (program 9630) by debiting 21 R xxx 2160 1800 999 and crediting 21 R xxx 9630 1820 999 for the amount of the My Access fee times the finalized October 1 enrollment. Based on the finalized October 1 enrollment count, the curriculum department

will invoice all secondary schools for My Access licenses. The school should send a check to the district for the amount invoiced using account number 21 E xxx 9630 1090 670.

District Reimbursement Accounts (programs 9400 – 9699)

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

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

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

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

Student Fee Waivers (programs 9901, secondary schools)

This account is used to track the dollar amount of fees waived. In May, the accounting department will generate a memo to indicate the total dollar amount of fee waivers to be reimbursed by the district. For convenience purposes, this amount is offset by textbook fees owed to the district. Typically, the school will issue a check to the district for the net amount of these items. Any remaining balance (positive or negative) should be moved to the general account (program 2000).

Other Student Accounts

A school may set up any other student club or activity account that is appropriate. There is no limit to the number of accounts that may be used but the number of accounts should be manageable by the secretary. When setting up a new program, care should be taken to use a program number within the correct range. Please call Accounting for assistance.

CASH DISBURSEMENTS

General

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

All disbursements made by a school, except from petty cash, should be made by check or purchasing card (see purchasing card policies on page 11).

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

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

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

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

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

Check Preparation

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

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

Checks are to be recorded immediately in Skyward.

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

Voided checks should be properly mutilated and retained.

All supporting documentation should accompany check when presented for signature.

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

The "borrowing" (and/or the stealing) of funds is prohibited.

Check Signing

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

All checks must have two signatures. In the case of secondary schools with signature machines, the principal should review and initial each check before it is signed.

Petty Cash Fund


A petty cash fund should be maintained only if **small** purchases are frequently made that are not easily paid by check. The need for the fund should be reviewed periodically. If there is no activity in the fund

for a six-month period, then the fund may not be justified. The following amounts are recommended:

Elementary Schools	\$50 maximum
Middle Schools	\$75 maximum
High Schools	\$100 maximum
District Departments	limits already in place

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

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

JORDAN 					
No. _____					
RECEIVED OF PETTY CASH					
Date:					Amount:
For:					
Charge to:					
	FUND	LOCATION	PROGRAM	FUNCTION	OBJECT
_____			_____		
Purchased by			Program Director		

Petty Cash Fund Custodian					
6/2012					

Please tape receipt(s) below or to the side. Add additional sheet(s), if needed.

The following guidelines should be followed when dealing with petty cash:

- Each location should have only one petty cash fund. The use of any other pool of cash or change that does not follow the petty cash procedures as outlined is prohibited.
- The use of petty cash funds for district expenditures should not exceed \$50.00.
- Purchases that can be preplanned should be covered by a requisition.
- Petty cash reimbursement slips should be signed by three people: the person making the purchase, the custodian of the fund approving the purchase, and the director of the budget to be charged.
- A completed "Received of Petty Cash" authorization form should be completed for each purchase and include:

- Date of purchase
- Amount expended
- Description of purchase
- Budget/account to be charged
- Appropriate signatures
- The supervisor of a petty cash fund may not authorize their own petty cash reimbursement form. The supervisor must obtain approval from their immediate supervisor to generate their own reimbursement. For example, an Area Administrator of Schools must approve the reimbursement to a school principal or the superintendent must approve reimbursement to the deputy superintendent for Business Services.
- Authorization for expenditures should be made prior to purchases where possible.
- The original signed and dated receipt from the vendor should be attached to the authorization form. The receipt should show the vendor name, date, detail of items purchased, and amount of purchase. If a receipt is lost, a signed memo detailing the nature and amount of the purchase must be attached to the authorization form.
- Normally the petty cash fund is to be used for reimbursement purposes but there are times when an advancement of funds is necessary. When this occurs, a "Received of Petty Cash" authorization form must be completed with the amount requested and the signatures of the person making the purchase and the director of the budget/account to be charged. After the purchase is made, all receipts and excess funds must be returned with the actual amount and initials on the authorization form.
- Use of the petty cash funds for treats and meals is discouraged. Such purchases should occur when the meeting schedule requires participants to work during lunchtime or when participants cannot leave the meeting area for a break or lunch. These types of purchases must be pre-authorized by the Area Administrator of Schools or District Building Administrator and must comply with the rules regarding staff incentives. The authorization form should list the names of the individuals involved.
- Petty cash fund purchases, as with all purchases, are limited to education-related materials, supplies, travel expense, etc. Office decorations are not considered education-related materials.
- Petty cash funds, receipts, and authorization forms should be kept in a secure, locked cash box with a good locking mechanism.
- The petty cash box should be stored in a locked filing cabinet or safe when not in use.

Other Cash Boxes (Secondary Schools)

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


When a change is made to the Principal or Head Secretary at the school, the outgoing and incoming persons should agree to the amount of money in the safe. The total amount of all cash boxes should not exceed \$4,000 at high schools and \$2,000 at middle schools. All the cash in the vault should be recorded on Skyward. The cash should be counted monthly and matched to the ledger balance to determine if the correct amount of money is in the boxes/drawers. If not, then correct the balance through the best

known cause of the difference. Rarely would a change be needed once the original balance is set. The safe should include a summary such as the one below.

Cash Box Number	Purpose	Amount In Box
1	Lunch register	\$ 50.00
2	Lunch register	50.00
3	Drawer for receipting	75.00
4	Petty Cash purchases	100.00
5	To make change with	100.00
6	Event start-funds	100.00
7	Event start-funds	100.00
8	Event start-funds	100.00
Total amount on school's account ledger		<u>\$ 675.00</u>

On the monthly reconciliations to the bank statement the ledger amount of school cash would need to be either manually backed out of the total ledger balance or added to the bank balance in order to reconcile (similar to PTIF, savings accounts, certificates of deposit, etc.).

Number your cash boxes. Set an even dollar amount for each box. When an event takes place, sign out the cash box number to a responsible individual by using a form or sign-out similar to the one below. When the box is returned, sign in the cash box by verifying the proper amount is back in the box and then giving the sign-out form back to the person who used the cash box for him/her to destroy.

	
No. _____	
CASH BOX RECEIVED	
Date:	Amount:
For:	
_____ Signed by Person Receiving Cash Box	
6/2012	

Gift Cards/Certificates

Schools and departments should never purchase general-use cards/certificates. General-use is interpreted to mean “redeemable for a significant variety of items.”

The only gift cards/certificates which are allowable are those for:

- Tickets for specific entertainment or sporting events, or

- A specific item at a specific store (e.g. turkey at Smiths). Note that such cards/certificates usually indicate “no substitutions allowed.” A gift card/certificate to Smiths to buy whatever you want does not qualify.

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

- No one individual should receive more than two a year
- The face value of each card is not more than \$20
- They are never purchased to “use up” a remaining budget amount
- They are kept under lock and key as though they were cash
- They are numbered and a list is made of the recipients names, why the recipients received it, and when they received it
- The list of recipients is attached to the check documentation making the purchase

Two main issues arising with gift cards/certificates are:

1. Special tax rules apply to these items. Potentially, these items are taxable both to the employer (payroll taxes) and the employee (payroll and income taxes) – see IRS Publication 15-B.
2. Preventing the theft of these items is as difficult as cash. Since these items are desirable, can be easily used or sold for cash, and cannot be traced to a user/seller, for all intents and purposes they are cash.

If the card/certificate is for employees, the Superintendent or Deputy Superintendent for Business Services must give preauthorization for the purchase. If it is determined that employees were given gift cards that do not follow the guidelines specified above, the amount of the gift card will be added to the employee’s W-2 as a taxable fringe benefit and the school/department will be responsible for paying any additional applicable payroll taxes and benefits.

JOURNAL ENTRIES

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

DISCRETIONARY FUNDS

Principals and directors may spend up to \$35 (\$20 for District departments to allow for building-level functions) per full-time equivalent staff member per budget year for employee food, gifts, incentives, etc. Prior written approval from the appropriate Cabinet-level supervisor is required. Monies for these expenditures must come from within existing budgets. Object 639 should be used when coding these expenses. See memo in Appendix for additional information.

PERSONAL USE OF DISTRICT ASSETS

Personal calls may be made by using district telephones only when the call is charged to a telephone credit card or home telephone number. A service charge of \$5.00 per call, in addition to the cost of the call, will be assessed if a district employee does not follow proper procedures.

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

Black & White: \$0.08/copy
Color: \$1.00/copy

Personal use of district/school computers, i-Pads, network, e-mail, offices, sporting equipment, fields, etc. should be limited and in compliance with the Employee Information Network Acceptable Use Policy (Policy DP371), Policy AA444, Employee Involvement in Private, but Public Education-Related Activities and Policy DA154, Use of School Property and Equipment.

SIGNING OF OFFICIAL DISTRICT DOCUMENTS

With the increasing quality of copy machines, it is becoming difficult to distinguish original documents from “copied originals.” This is especially true with signatures. For this reason, **all official signatures are required to be in blue ink.** The following policy should be followed:

- All signatures on District or other official forms will be made in blue ink.
 - In the case where multiple copies of an “original document” are required, make copies of the document before signature and then sign each copy in blue ink.
- No person signing in the principal’s or director’s absence should forge the signature.
- The principal or director should authorize a designated alternate to sign on his/her behalf. This alternate could be a coordinator, assistant principal, faculty member or head secretary.
- The designated alternate should sign their own name and indicate their title or position and then specify the person for whom they are signing and their title or position. Do not sign the person's name and then initial under the signature.

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

- Full signatures should be used and not initials.
- The president of the Board of Education, deputy superintendent for Business Services, or appropriate designee, signs all contracts or warrants that bind Jordan School District.
- School principals can sign a contract if it is consistent with District policy (travel, building rental, purchasing (<\$2,000) etc.), and as long as it does not bind Jordan School District.
- Under no circumstances should booster clubs sign any type of contract that would obligate the school or the district in any way or allow use of school or district logos, mascots or other tangible or intangible property.

EMPLOYEE TRAVEL

General

Employee Travel Coordination. As per District Policy #D208, employee travel shall be coordinated through the respective District administrator, department/school secretary, and the District travel buyer to ensure uniformity and compliance with established procedural guidelines.

Employee Travel Request. Requests for employee travel shall originate between the traveler and his/her respective school/administrative supervisor using the work order/travel request on Sprocket (**complete section 1**). The work order/travel request must be completed in full, and have an attached PDF of all supporting documentation including conference location, dates, schedule and registration information, prior to submitting the request for administrative approval. This portion of the form must be completed and submitted no later than **45 days** prior to the conference date. **Employees retiring, leaving the District or those with a change in assignment that have already made travel plans should cancel conference plans or modify the plans to enable others to attend in their place. District-paid travel should not be scheduled for employees that are retiring or terminating their employment with the District.**

Employee Travel Preparation Flow Chart. This flow chart illustrates the process by which all employee travel requests are planned and approved (see Appendix).

Employee Travel Planning, Accommodations and Expenses

Expenses Prepaid by Jordan School District

(Travel Buyer completes section 2 of the Work Order/Travel Request on Sprocket)

- **Conference Registration.** Support documentation is required.
- **Airfare.** All air travel arrangements will be made by the District travel buyer or business administrator. Air fare will not be ticketed until the work order/travel request has been completed on Sprocket and has received all levels of approval.
- **Lodging.** Lodging will either be at the conference site or in a reasonably priced hotel within walking distance of the conference. A reasonably priced hotel is considered the average cost of hotels within the vicinity of the conference.

Estimated Post-Conference Expenses

- **Per Diem.** The employee will be provided a daily per diem upon return from the conference at an amount consistent with the District rate of \$47.00 daily rate and \$31.00 travel day rate. As needed, current rates will be updated in the Jordan School District Accounting Manual and on Sprocket.
- **Other Post-Conference Reimbursable Expenses.** Contingent on budget director/coordinator pre-approval, other expenses may be reimbursed to the employee after the conference. These may include, but are not limited to, automobile rental and parking, other ground transportation, local airport parking and baggage fees. These expenses must be estimated by the District travel buyer, pre-approved by the budget director/coordinator, and submitted with original receipts in order to qualify for post-conference reimbursement.

Actual Post-Conference Costs

- **Completion and Submission of the Post-Conference Costs.** Within five working days after returning from the conference the employee, along with his/her respective budget director/coordinator, shall finish the actual post-conference cost section of the work order/travel request on Sprocket (**complete section 3**).
- **Submitting for Reimbursement of Post-Conference Expenses.** A printed copy of the completed work order/travel request along with all original receipts, must be submitted to Accounting for reimbursement on an NPO. Employee reimbursement typically takes 7-14 days and will be electronically deposited into the traveler's bank account.

P-Cards

P-Cards are not to be used for local or national travel.

Employee Travel Frequently Asked Questions

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

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

A: Complete Section 1 of the Sprocket work order/travel request. Attach a PDF to Sprocket of all supporting documentation including conference location, dates, schedule, and registration information.

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

A: This allows Jordan School District (JSD) the opportunity to find the least expensive accommodations and to complete the required approval process.

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

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

4. Q: What if I am able to find lower hotel and airfare rates than the District travel buyer?

A: There may be online travel sites where this is possible. However, if your flight is cancelled or delayed, or if the hotel cannot find your reservation number, the airline and hotels are generally under no obligation to assist you. If you are aware of lower prices, please inform the District travel buyer and efforts will be made to confirm those same prices.

5. Q: Why am I not able to make my own travel arrangements?

A: Employees are not authorized to make their own travel arrangements. Travel arrangements that are made by the travel buyer will assure the District that all policies, procedures, and

guidelines are being followed, and that savings to the District is being monitored for every trip.

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

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

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

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

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

A: To avoid a duplicate reimbursement, Accounting requires original receipts. Submittal of receipts and a Sprocket work order/travel request showing total post-conference expenses should be received by Accounting within five business days from your conference return date.

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

A: Employee reimbursements typically take 7-14 days and will be electronically deposited into the employee's bank account.

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

A: No.

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

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

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

A: Yes. If there is a reasonable fare/schedule that offers significant savings to the District, that ticket will be purchased.

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

A: Yes. The travel buyer will purchase the flight and the traveler will write a personal check payable to Jordan School District for the difference. The payment must be submitted to the Purchasing Department prior to the departure date.

14. Q: May I specify a preferred carrier?

A: *Yes. However, savings to the District is the first priority.*

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

A: *Yes. JSD will reimburse up to one checked bag each way. You will need to submit the original receipts to Accounting as part of your post-conference reimbursements.*

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

A: *No.*

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

A: *Yes.*

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

A: *These procedures are intended for travel that involves lodging and/or airfare. If the local conference does not include lodging or airfare, simply use an NPO to pay the registration and mileage reimbursement. There is no per diem for local conference when there is no overnight stay.*

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

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

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

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

21. Q: What is per diem?

A: *Per diem is a payment in lieu of meals, tips, taxes, and incidentals. The current District rate is \$47.00 daily rate and \$31.00 travel daily rate. The per diem rate will be updated in the Jordan School District Accounting Manual as needed. Jordan School District will no longer reduce per diem for meals provided by the conference or the hotel.*

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

A: *No.*

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

A: *Yes.*

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

A: *Yes, at your expense.*

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

A: *No. Conference travel accommodations are purchased and coordinated by the District travel buyer.*

26. Q: Can a school issue a check to supplement the cost of travel for the administrative travel stipend? For example, in order to allow the administrator more funds for food, travel, lodging, etc., may a school check be used to pay for the registration?

A: *No.*

GRANTS

General

The District Grants Specialist should examine all grant applications. He/she will review the grant to ensure the teacher is not taxed on the grant and to protect the school and district from inappropriate grant agreements. Some grants, for example, require the school or district match dollar for dollar the amount granted. Unless the school or district knows about this and agrees to it, the grant will likely become moot. Purchases made with grant money, are property of the district, and will be assigned to the location, which the grant was given.

Fiscal Agent Agreement / Grants

Fiscal agent relationships should not be agreed to unless both the Director of Accounting and the Deputy Superintendent for Business Services agree to the fiscal agent relationship.

Fiscal agent arrangements typically occur when other entities ask the District to handle all aspects of a grant that is not the District's grant. For example, the Utah State Office of Education (USOE) has some funds with which they either do not want to administer or cannot administer. So they "grant" the money to the District and have the District oversee its use. The real grantor is USOE. The real recipient is the same as if USOE had performed the grant. The District is simply a middle manager. Such arrangements cost the District large amounts of hours to oversee, generally without much benefit.

Grant Compliance

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

State/Federal Grant Reimbursement

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

DONATIONS

General

Schools are not required to send locally generated charitable donations to the Jordan Education Foundation. All donations should be kept at the school unless the donor wishes to donate directly to the Foundation or requires that the donation be made to a 501(c)(3) organization. **The Jordan Education Foundation is a 501(c)(3) non-profit organization established under the requirements provided in Section 53A-4-205.**

Schools will be required to maintain a list of all charitable donations. This should be done in a separate school ledger account. The Jordan Foundation Director may request a June 30th year-end report from each school indicating the total amount of charitable donations received.

Schools should give each donor a written receipt. Donations of \$250 or greater require that a donor receive a written acknowledgement of the donation for IRS purposes. **Written acknowledgements for donations greater than \$250 must be approved and signed by the Deputy Superintendent for Business Services.** When requesting this acknowledgement, schools should verify that no goods or services were given to the donor in exchange for the donation and explicitly state such in the request.

All in-kind (non-cash) donations that the donor wishes to deduct for tax purposes must be made through the Jordan Education Foundation.

Definition of a Qualified Organization

IRS publication 526 states that charitable contributions can be deducted only if given to a qualified organization. Publication 526 then states that there are generally five types of qualified organizations.

1. A community chest, corporation, trust fund, or **foundation** organized in or under the laws of the United States, any state ... or any possession of the United States. It must be organized and operated only for:
 - Religious,
 - Charitable,
 - **Educational,**
 - Scientific, or
 - Literary purposes, or
 - For the prevention of cruelty to children or animals.
2. War veterans' organizations.

3. Domestic fraternal societies.
4. Certain non-profit cemetery companies or corporations.
5. The United States or any state, the District of Columbia, a U.S. possession, **a political subdivision of a state** or an Indian tribal government or any of its subdivisions that perform substantial government functions.

To be deductible, a contribution to this type of organization must be made solely for a public purpose. According to IRS regulations, a charitable contribution can be deducted if it is made to the Jordan Education Foundation, the school district, **or to individual schools** since the district and schools are political subdivisions of a state.

Deductible Contributions

A contribution can be deducted for contributions of money or property that are made to, or for the use of, a qualified organization. The contributions must be made to a qualified organization and not set aside for use by a specific person. If property is given to a qualified organization, the fair market value of the property at the time of the contribution may be deducted.

IRS Publication 562 clearly states that the following cannot be deducted as a charitable contribution:

- A contribution to a **specific individual**,
- A contribution to a non-qualified organization,
- The **part of a contribution from which you receive or expect to receive a benefit**,
- The **value of your time or services**,
- Your personal expenses,
- Appraisal fees, or
- Certain contributions of partial interests of property.

The IRS goes on to say that contributions to specific individuals cannot be deducted, including “...contributions to individuals who are needy or worthy. **This includes contributions to a qualified organization if you indicate that your contribution is for a specific person.** But you can deduct a contribution that you give to a qualified organization that in turn helps needy or worthy individuals if you do not indicate that your contribution is for a specific person.”

The IRS further states “**if you receive or expect to receive a benefit as a result of making a contribution to a qualified organization, you cannot deduct the part of the contribution that represents the value of the benefit you receive.**”

Contributions of property are deductible at the “fair market value of the property at the time of the contribution.” The IRS considers fair market value as “the price at which property would change hands between a willing buyer and a willing seller, neither having to buy or sell, and both having reasonable knowledge of all the relevant facts.” In the case of cars, boats, or aircraft, a “blue book” value should be used to approximate the value subject to physical condition. The IRS uses the following as an example.

“You donate your car to a local high school for use by students studying automobile repair. Your credit union told you that the “blue book” value of the car is \$1,600. However, your car needs extensive repairs and, after some checking, you find that you could sell it for \$750. You can deduct \$750, the true fair market value of the car, as a charitable contribution.” Thus, the individual is responsible for accurately valuing the amount of a charitable contribution.

Reporting Requirements

Each school receiving donations is subject to certain reporting requirements.

Charitable Contributions Greater Than \$250

The IRS states the following:

“An organization should be aware that the donor of a charitable contribution of \$250 or more cannot take an income tax deduction unless the donor obtains the organization’s acknowledgment to substantiate the charitable contribution.”

The organization’s acknowledgement must:

- Be written
- Be contemporaneous
- State the amount of any cash it received
- State:
 - Whether the organization gave the donor any intangible religious benefits (no valuation needed)
 - Whether or not the organization gave the donor any goods or services in return for the donor’s contribution (a quid pro quo contribution)
- Describe goods or services the organization:
 - Received (no valuation needed)
 - Gave (good faith estimate needed)
- ***This acknowledgement must be approved and signed the Deputy Superintendent for Business Services.*** When requesting this acknowledgement, schools should verify that no goods or services were given to the donor in exchange for the donation and explicitly state such in the request.

Donated Property (Non Cash)

All property donated to a school will continue to go through the Jordan Education Foundation. All questions regarding donated property should be addressed to the foundation director. All property donated to a school or department that is subsequently discarded (not used) must be reported to the Jordan Education Foundation

UTAH SALES TAX

Tax Exempt Purchases

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

The procedures associated with governmental agencies making tax exempt purchases are as follows: All purchases must produce a school or District purchase order, check, purchasing card or voucher as evidence that the purchase is made by a government agency.

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

- 11930858-003-STC – Jordan School District - includes all elementary, middle, and special schools
- 11930858-002-STC – Bingham High School
- 11930858-007-STC – West Jordan High
- 11930858-008-STC – Copper Hills High School
- 11930858-009-STC – Riverton High School
- 11930858-012-STC – Valley High School
- 11930858-013-STC – Herriman High School

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

A copy of the TC-721G form is included in the Appendix.

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

Sales tax will be charged for in-state travel. This sales tax may be reimbursable back to the department or school if travel was scheduled and paid for by the district travel buyer.

Sales Tax Collection

Tax Rate

The sales tax rate is based on the place of business in Utah where the merchandise or service is sold (point of sale.) The current statewide sales tax rate is combined with any additional local sales taxes imposed by cities and counties. Therefore, the sales tax rate may vary from one community to the next. For most communities in Jordan School District, the sales tax rate is **6.85%**. If you have a question about the tax rate for the community where your school is located, consult the Utah State Tax Commission website.

Sales Tax License

All schools that are required to collect sales tax must have a sales tax license from the Tax Commission. Each school engaging in taxable sales should obtain its own tax license. (See 1. above.) Applications for sales tax licenses are available through the Tax Commission. When completing an application, be sure to include the proper name of the school and the name of a contact person who will be responsible for filing returns.

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

Filing Requirements

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

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

Penalties and Interest

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

What's Taxable and What's Not?

The State Tax Commission Publication 35 "Sales Tax Information for Public and Private Elementary and Secondary Schools" answers this question by providing a lengthy list of taxable and non-taxable sales at schools. This publication is included in the Appendix for reference.

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

General

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

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

The following is a simple guideline in deciding whether someone should be paid as an employee or as an independent contractor:

- If someone at the school (i.e. The Principal) is supervising the person (determining what to do, how to do it, when to do it, where to do it, and provides the tools necessary to do it), then the person is probably an employee.
- If the person has a business doing these types of "jobs," and/or does this sort of work for entities other than Jordan School District, then the person is probably an independent contractor.

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

The following are examples of Employees (W-2 form; to be paid by payroll department by submission of a time sheet):

- Anyone paid by the hour, i.e., occupational therapists, physical therapists, etc.
- A teacher coming to a school to teach a class (i.e., diving coach, stage crew, helping on yearbook, color guard instructor, guest choreographers, helpers at athletic events, band assistants, coaches, etc.)
- Students doing any work at school.
- All payments to regular employees for awards, extra work, etc.
- Any employee of the district **unless** doing one of the following:
 - Snowplow services
 - Sports officiating
 - Something for which the employee has a business license to do, which they show to the principal or secretary AND they sign the Independent Contractor Declaration form (included in the Appendix), AND the work contracted to do has no similarity to the work the district hired the individual to do.

The following are examples of Independent Contractors (1099 form):

- Outside labor, commissions, and fees paid to non-employees.
- Any labor, including installation of equipment.
- Rental payments for equipment.
- Hotel and motel rooms.
- Conference registrations and workshops.
- Contracted Services.
- A service performed for the school where the fee is set and payment is made by the “job.”
- For any employee of the district to be paid as a contractor they must do one of the following:
 - Snowplow services
 - Sport officiating
 - Something for which the employee has a business license to do, which they show to the principal or secretary, AND they sign the Independent Contractor Declaration form (included in the Appendix), AND the work contracted to do has no similarity to the work the district hired the individual to do.

When making payments to independent contractors please note the following:

- Vendors (payees) must complete a W-9 form listing the Employer Identification Number (EIN) or the social security number of the individual before the check is issued. If accurate information is in Skyward, a new W-9 does not need to be collected. For new vendors, please make sure that the W-9 form is completed in full. **Make sure that if the check is paying an individual, the W-9 form has a social security number on it; if the check is paying a company, the W-9 form will usually have a federal tax id number on it.**
- The vendor must not be a student or employee of the District. The only exception is an employee that meets one of the three above listed criteria (snowplow service, sport officiating, business license). Students are always paid as employees.

- At year end (December 31st), all schools must deliver new or updated W-9 worksheets for vendors created or modified during the calendar year to the District Office Accounting Department. The deadlines are as follows:
 - Elementary and Middle Schools - End of third week in December
 - High Schools - End of first week in January.
- Prepare all W-9 worksheets so that:
 - The school name is at the top of the form.
 - Each school's forms are in alphabetical order.
- On the school checkbook system for the vendor 1099 information, enter the tax ID number and select Nonemployee Compensation Box 7. Schools then will need to run the error reports to double-check that each 1099 check is for a 1099 vendor, and each 1099 vendor has complete information. **Do not give a vendor a check unless a W-9 form was completed in full.**
- The following is a list of the most common mistakes made when dealing with the payment of independent contractors:
 - W-9 forms not fully completed.
 - Employees paid as independent contractors.
 - Students paid as independent contractors.
 - W-9 forms not requested from hotels.
 - W-9 forms not sent to District office at year end.
 - Failure to mark payment as a 1099 payment.
 - Failure to set vendor up as a 1099 vendor.

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

FINANCIAL RECORD RETENTION SCHEDULE

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

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

	<u>Schools</u>	<u>District</u>
1099's and W-9's	2 years	7 years
Balance sheet reports	10 years	10 years
Bank reconciliation	4 years	4 years
Bank statements	4 years	4 years
Cancelled checks (clearing bank)	7 years	7 years
Check documentation (with support)	4 years	4 years
Check register (monthly listing of checks issued with date, payee, and amount)	7 years	7 years
Check summary	-	7 years
Deposit slips	3 years	3 years
Driver's Ed "Behind the Wheel" docs	5 years	5 years
Fee waiver applications (shred/burn)	4 years	-
Free & reduced application (shred/burn)	3 years	3 years
General journal ledger	-	10 years
Inventory of fixed assets	3 years	3 years

Journal entries (adjustments)	4 years	4 years
Payroll records	2 years	7-65 years
Petty cash records	3 years	3 years
Personnel calendars of attendance	4 years	4 years
Purchase orders (School POs, District POs)	7 years	7 years
Receipt books (if applicable)	4 years	4 years
Receipt registers (monthly listing of receipts issued with date, payer, and amount)	4 years	4 years
School lunch records	4 years	4 years

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

SCHOOL SPECIFIC ISSUES

Principal's Oversight of Finances

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

1. **Prior Approval of Disbursements**

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

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

2. **Check and Check Support**

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

3. **Bank Statement, Cancelled Checks**

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

The principal should open and review the cancelled checks or quality copies of the front and back of cancelled checks along with their monthly checking account statements. (If you are not currently receiving this service, request that your financial institution send them to you. If your financial institution is not willing or able to provide you with this service at minimal or no cost, then you should open your account elsewhere.) The principal should be looking for checks not signed by him/her, checks made out for personal use (such as mortgage companies, credit card companies, utilities, phone bills, vacations, etc.). This process should take between one minute and twenty minutes depending on the number of checks written at the school.

4. **Bank Reconciliation**

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

5. **Account Balances**

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

6. **Checkbook**

Two Signatures on Checks

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

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

- Genuine emergency.
- Extended absence of principal.
- Check made out to principal or secretary.

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

Blank Checks

Under no circumstances should checks be signed that are not **completed in their entirety**. If a purchase needs to be made at a store that does not accept purchase orders, determine the total price of the item(s) to be purchased beforehand, including sales tax if applicable, and complete the check at school.

Bank Reconciliations

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

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

Documentation to be retained with the bank reconciliation includes:

- Bank statement(s)
- Reconciliation worksheet (initialed and dated by Principal indicating review)
- Outstanding Check Report(s) (listing outstanding checks)
- Balance Sheet Report (listing individual school ledger accounts and balances)
- Check register (listing check number, date, vendor, amount)
- Receipt register (listing receipt number, date, payer, amount)
- Journal Entry Report (listing other adjustments made during the month)

School Financial Report

Every elementary and secondary school is required to submit a financial report to Accounting on a periodic basis. This report will be called for on a random basis by the Business Office. The memo advising of the request will include details of what to send in and when it is due. This report must include all accounts of the school including savings accounts, money market accounts, certificates of deposit (CDs), PTIF accounts (Public Treasurer's Investment Fund), cash boxes, etc.

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

1. The memo to Accounting listing the contents of the report with the Principal's and Financial Secretary's signature indicating accuracy and completeness of the report and the Apple Volume Purchase Program account balance.
2. A copy of the Reconciliation Worksheet (Excel Spreadsheet) detailing reconciling items for the month(s) requested (e.g. outstanding deposits).
3. A copy of the Balance Sheet Report for the month(s) requested.
4. A copy of all month-end bank statements for the month(s) requested (note: if your bank does not include savings or other accounts on the requested months bank statement, you will need to either print such a statement from the Internet or, if the balance has not changed, copy the latest bank statement showing that balance).
5. A copy of the Outstanding Check Report for the month(s) requested.
6. A copy of the Voided Checks In Next Month Report for the month(s) requested.
7. Print screens of Apple Volume Purchase Program account activity and balance.

School Lunch

Guidelines for Meal Purchases

- It is the parent's responsibility to ensure that their child(ren) has money in their account(s) or an application for free or reduced meals.
- Parents will be notified when children are within three meals of being out of funds. Payment reminders and deficit notices will be sent home with the child(ren) because of the expense of mail delivery.
- Elementary children charge no more than five days meals.
- After the fifth day, children will be given a snack lunch of fruit or roll and milk at a cost of \$.75 per day.
- Secondary students will not be allowed to charge meals.
- Faculty and staff will not be allowed to charge meals.
- A principal may choose to allow student(s) to charge meals beyond this recommendation but will be asked to actively assist in the collection process and settle any unpaid lunch accounts. At the end of the school year, schools will be requested to pay the School Lunch program for all negative lunch balances.

Accounting for School Lunch Funds Each Day and Month

- Lunch funds should be collected, entered into lunch accounting system, and balanced daily. A deposit should be prepared daily for secondary schools and at least every two days for elementary schools. The deposit should be prepared by the lunch clerk who brings it to the front office along with a computer printout matching the deposit. The front office should not open the deposit, make change from it, or otherwise alter the deposit. The lunch clerk should be the only individual to touch the lunch money. If the bank notifies the school of a deposit error on a lunch deposit, the lunch clerk should resolve it. If the school opts to have the funds double counted before being deposited, the two individuals should count the deposit together, not separately. A receipt may be given to the lunch clerk in exchange for the deposit bag.
- The school's front office personnel should never issue a receipt to a student or parent for payment of lunch money unless they first verify the money was received by the lunch clerk.
- In elementary schools, once a month, the lunch clerk will print a balance report for the entire school. This will then be distributed to all students to take home. Nutrition Services will request a monthly reporting package which will include information on refunds issued. At the end of the month, the lunch clerk will bring a computer printout to the front office secretary with the total amount of funds received for the month. The front office secretary issues a check to the District for this amount of money. If this amount does not match the amount in the school's lunch account, the secretary and clerk should resolve the difference together by going through each days deposit and computer records.

Returned Checks

Unfortunately, returned checks happen frequently at schools. Because of the volume of returned checks in secondary schools, these schools may use a collection agency immediately upon return of the check. However, the school must keep in mind that many patrons will not be happy with such action. The school should work with the collection agency and the patron to resolve differing circumstances and situations.

The following procedures are recommended in regards to schools collection efforts of checks, which were deposited and subsequently returned by the bank:

1. The returned check should be recorded on the school ledger as a negative entry in the returned check account. Once payment is made, a receipt entry should be recorded in the returned check account.
2. Redeposit the check immediately with a separate deposit slip marked "REDEPOSIT."
3. If the check is returned a second time, contact the check writer immediately by phone or letter and demand payment in cash or money order. The payment should include the cost of the bounced check fee charged to the school by the bank.
4. If no payment is made within one week, then send a letter (preferably certified) stating that payment must be made immediately or the matter will be turned over to a collection agency.
5. If payment is still not made in the following week, then the check should be sent to an agency for collection. An individual whose check is sent to a collection agency should be required to pay **cash only** for the remainder of the school year.
6. School Lunch Returned Checks
 - a. The exception to number 1 above is the recording of insufficient funds checks for school lunch payments. These returned checks may be charged against the school lunch ledger account (kept by the school's financial secretary) and charged against the student's school lunch account (kept by the school's lunch clerk) by calling Nutrition Services and having the students account "adjusted." Therefore, both clerk and head secretary have reduced the balance in these accounts by the same amount so both will agree (zero out) at month-end. When the check is collected, it should be recorded by the lunch clerk and included in the regular lunch deposit.

Student Refunds at Year End

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

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

A parent could request to have a balance refunded but the request must be done on the enclosed form (below) one week prior to the last day of school. You may copy the form to use in your school or contact the District Nutrition Services for copies.

The school lunch clerk should carry the balances forward and should equal the total balance on the June 30th "Student Status Report" generated from the School Lunch computer system. The amount on the school's main office general ledger account "School Lunch" should be zero at year-end.

<u>SCHOOL LUNCH REFUND REQUEST</u>	
I request that _____ be refunded the balance (student)	
remaining in his/her student school lunch account as of June 30, 20__.	
_____	_____
Date	Parent/Guardian

Unclaimed Property

All checks that have been issued by the school and are outstanding as of June 30 **and are at least one year old** are considered “unclaimed property.” All unclaimed property reports are due to the District in early October so the District can meet the November 1st deadline to the State Treasurer’s office. (Note that this means the report you are submitting in October 20x8 is to report all checks issued in fiscal year 20x6-x7 that still have not cleared the bank. If a check was written in fiscal year 20x7-x8, wait until October 20x9 to report it). The following procedures are to be followed with unclaimed property:

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

1. If the payee calls and says that the check was never received or was lost, void the check and reissue another.
2. After the check is more than one year old, send a letter requesting that the payee cash the check, request a new check or donate the check to the school. A request to donate the money to the school must be received in writing.
3. If no response to the letter is received, remove the check from the outstanding check list by voiding it in Skyward. Once all unclaimed property has been identified, send a check for the total of all unclaimed property to the District Accounting office by October 1 and expense it to the account(s) used when the unclaimed checks were written. This check is to be accompanied by a list that includes the payee, check number, check amount, and date. The District Accounting office will then prepare the report that is to be filed with State Unclaimed Property.
4. This process is to be followed every year. **It is recommended that each school pay close attention to outstanding checks during the year so that all payees receive their payments and little, if any, money has to be remitted to the State.**
5. For every reporting period, the unclaimed property at each location should be sent to the District Accounting department. If a location has no unclaimed property to report, write “NONE” on the report and submit it to the District Accounting department. The information regarding each item should be reported using a form similar to the one in the back of this manual with the other forms.

All individual items that are under \$50 per item may be combined by category (MS08 or MS99) and reported in one lump sum. For example, if you have 6 unclaimed lunch refunds of \$5, then you may have one line item on the report for \$30. You should put “aggregate” in the column requesting the owner’s name, \$30 in the column of amount due owner, and MS99 in the property code column. You do not need to report each \$5 refund individually. Documentation should be kept at the school level as to what is included in the aggregate total. Any check \$50 or greater should be reported separately. Inclusion of the address (if known) may help the individual should they attempt to claim the money from the state.

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

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

School Sponsored Activities

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

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

Non-Sponsored Activities

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

- Tutoring
- Lessons
- Travel Opportunities
- Independent Contractor
- Non-team Camps and Clinics

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

Fundraisers

A fundraiser will require a substantial investment of time and effort to monitor properly. Specific controls should be developed for each fundraiser. The following are general guidelines that should be followed in any fundraiser.

General

- **The principal has the ultimate responsibility over the project and should monitor all aspects of the fundraiser frequently and carefully.**
- The School Board's policies should be reviewed and followed.
- All local school fund raising projects must be submitted in writing to the Area Administrator of Schools for review and approval.

Cash Control

- Each sale should be carefully receipted with the date, customer name, dollar amount, person making sale, and number and character of items sold.
- Records should be maintained of all receipt books used in the fundraiser; i.e., who was assigned a receipt book and how many were they given.

- Cash and inventory should be returned to the school as soon after the sale as possible. A reconciliation of the cash and inventory returned should be done immediately to ensure that all items or the equivalent in cash is accounted for.
- Cash should be kept at the school and secured in a locked box or safe at all times.
- All fund raising money should be deposited frequently; daily, if possible.
- A general reconciliation of cash on hand, cash deposited, and all inventory should be made at least weekly to verify that all assets are accounted for.
- Prior to making a bank deposit, the receipts should be reconciled to the amount being deposited.

Inventory Control

- All fund raising inventory should be handled as carefully as if it were cash.
- Fund raising inventory should be shipped directly to the school in the principal's name.
- Each person taking possession of fund raising items to sell must sign that they received that quantity of goods. They are responsible for the return of those goods or the equivalent in cash.

Sales Tax Exemption

- The State Tax Commission indicates that fundraiser sales are exempt from State sales tax (if the proceeds are used to purchase equipment, supplies or to pay for transportation). See the Appendix State Tax Commission Publication 35.
- All items purchased for fundraiser use are subject to district purchasing policy.
- **No purchase shall be made with donated money until the funds are in hand.** If a donor has committed money, no purchase shall be made until the donation has been deposited into a school account and the check has cleared the donor's account. Do not make purchases based on a donor's promise with money not yet received.
- If there are any questions or concerns, please call the District Accounting department prior to starting the fundraiser.

Accounting for Proceeds

Proceeds from a fundraiser may be allocated in one of two ways: 1) all funds are pooled and shared collectively to benefit the program or activity or 2) fundraising proceeds are used to satisfy student fees for the specific student. Issues related to each of these methods are addressed below. The method used to account for fundraising proceeds can be determined on a case-by-case basis, but should be determined and disclosed to all participants in advance.

Fundraising for the Collective Benefit of the Program

Under this method, all money raised is put in the program's account for the benefit of the program as a whole and not earmarked to individual students to reduce their personal costs. Money can be used to decrease the overall cost of the program, thereby decreasing the cost to the individual students. All students should be required to participate in the fundraiser equally, regardless of fee waiver status. With this method, the overall proceeds from the fundraiser must be tracked, but there is no need to allocate the proceeds to the individual student. Accounting for this method can be simpler.

Fundraising for the Benefit of the Individual Student

Under this method, money raised is applied to the student fees of the student that generated the money. The amount applied to the student fees is typically the net proceeds from the sale of the item. For example, if a student sells a box of cookie dough for \$20 but the program must pay \$12 for the cookie dough, the net amount of \$8 may be applied to the student's fees. The amount to be applied to student fees should be determined and disclosed in advance. With this method, the application of net proceeds to student fees must be tracked in such a way that is clear and consistent. Tracking may be done by the main office using Skyward or tracking may be done by the coach or advisor. Regardless of who is tracking the funds, all monies must be deposited in the main office and should be receipted to the individual student. Coaches and advisors should coordinate efforts with the financial secretary in the main office to determine the appropriate approach. Documentation should be maintained for a minimum of three years and should be made available to parents, if requested.

Student Fees

Student fees may be charged in accordance with the school fee schedule authorized by the Board of Education. Schools may not charge fees in excess of these amounts. Parents of students who are unable to pay fees may complete a fee waiver application. It is at the discretion of the school's administration to accept or reject applications.

Registration, class and participation fees waived will be paid by the District at the end of the year. Participation fees will be paid at 42% based on historical ratios of uniform fees and participation fees prior to the two being combined. All other fees that are waived by the school will not be reimbursed by the district. Fundraising mechanisms should be provided to assist students in raising money to cover the cost of extracurricular programs and activities. It may be in the best interest of the school and the program to cancel the activity if student fees and fundraisers are not sufficient to cover the cost of an activity (e.g. travel-related costs).

Student fees should be added to a student's account on Skyward as soon as they are known. Collection is more likely when fees are charged in a timely manner. Once added to a student's account, fees are visible on-line through Skyward Family Access. Fees may be paid on-line with a credit or debit card or at the school with cash, check, credit or debit card. Every effort should be made to collect student fees by the end of the school year.

Booster Clubs

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

- Any group organizing with intent to promote, raise funds, or provide support for athletic/activity programs within a school should register its intent with the school's principal. (Knowledge that the booster club exists.)
- Interested groups having registered with the school's principal and wishing to be recognized by the school, must establish a group/club constitution, provide a mission statement, etc., together with providing all other information required by the school's principal. (Reason for booster club.)
- Any booster club/group must agree that all financial transactions require school administration approval and the approval of the designated club representative. All club financial transactions must be monitored and tracked through an established school general ledger account.
- Any supportive organization described in these guidelines, using the school name, mascot, logo, or associating itself with the school, must adhere to Jordan School District policy with regard to:

- Purchasing
- Fund Raising
- Site Improvement
- Overnight Travel
- Drugs and Alcohol
- Personnel Evaluation
- Other (as specified by the school's principal)

School Athletics/Activities

All coaches and advisors must sign an annual financial acknowledgement as a condition of their coaching or advisor position. A copy of this form can be found in the Appendix.

Title IX

School activities must be in compliance with Title IX in allowing equal opportunities for male and female students. Title IX specifically requires the following:

1. Fundraising shall equitably benefit boys and girls;
2. Boys and girls shall have reasonably equal access to facilities, fields and equipment;
3. School sponsored activities shall be reasonably equal for boys and girls.

Monetary Transactions

- No bank accounts separate from the school's main operating account are authorized to hold school athletics or activities money, including parent-led boosters. Only the principal is authorized to open bank accounts for activities done in the name of the school or the school's mascot.
- All transactions wherein the school is involved should be accounted for by the school's main office.
- The finances of school athletics and non school athletics (such as summer, off-season, and non-school aged children programs) should never be combined.
- Checks written to the school or the district should never be cashed or deposited into personal or non school bank accounts.
- Coaches should never use school funds to operate non school athletic programs (such as summer, off-season, and non-school aged children programs).
- District personnel who work (or volunteer) for the district and for non district sporting organizations should not take money from one organization to fund
- Purchases should be made in accordance with the purchasing policies listed in this manual. Purchases are to be delivered to the school's address and not to an individual's address or private business address.
- The school's name or mascot should not be used in conjunction with any non-school related program (such as summer, off-season, and non-school aged children programs).
- Booster clubs, and other such organizations, must always follow district policy on purchases and handling of cash and all such booster activity should be accounted for by the school's main office.
- Any fundraising done by the school should not be used to fund non-school events or athletics. District personnel and students should never say that a fundraiser is for the school when the intent of the funds received is to go to a non-school sponsored activity. Funds received from

athletic fundraisers should not be given to parents to fund non-school related organizations (such as summer, off-season, and non-school aged children programs).

- School athletic equipment (balls, uniforms, rackets, nets, bats, helmets, etc.) should not be used for non-school related events (such as summer, off-season, and non-school aged children programs).
- All use of school facilities must be coordinated/rented through the Facilities Scheduling Office (which includes proof of insurance and waiver of district liability and a contract for the hours needed, the rental fee to be paid, and the contact person). For more information on these procedures, contact facilities scheduling or refer to page 56 in this manual.
- All camps and clinics held at the school must be coordinated through the Facilities Scheduling Office.

School Paid Timesheets

Occasionally, an employee might perform work outside their contracted responsibilities such as selling tickets at an athletic event, assisting with locker clean-out, or preparing make-up packets. In these instances, the employee should complete a time-sheet indicating date, location, description of work completed, time in, time out, total hours worked and hourly wage. Once completed, the timesheets must be reviewed for accuracy, signed by the school principal and turned into the appropriate Area Administrator of Schools for review. Once reviewed, the timesheets are forwarded to for processing and the school check is sent to Accounting for deposit. The school must send in a check to cover the hourly wages and all benefits (including retirement, if applicable) associated with the timesheet.

The timesheets should be coded to the following accounts:

Student Activities -	10 E XXX 9800 1040 190
Custodial -	Please see custodial time sheet for coding
Make-up Packets -	10 E XXX 9240 1068 XXX

FACILITY RENTAL GUIDELINES AND FEE SCHEDULE

Facility Use

All after-hour activities for purposes other than school or district educational use will be scheduled through the District Facilities Scheduler. The Facilities Scheduler is responsible for coordination of all school rentals.

Schools are given first priority when a schedule is submitted to the Facilities Scheduler by July 1 of each year. Rental requests made after July 1 will be scheduled on a time and space available basis. Each school year begins on July 1 and ends on June 30.

District Programs & Local School Related Use (PTA, School Community Group, In-service, etc.)

Use of Jordan School District facilities will be granted free of charge for JSD sponsored programs and activities according to Category 1 of the fee schedule. If use impacts local personnel's normal duties or requires additional personnel, those costs will be charged to the sponsoring group.

An exception to this guideline would be the curriculum-based, class-level activities of elementary schools (Science fairs, plays, literature nights, etc.) parent/teacher conferences, officially sponsored PTA meetings or activities, and school community group activities. If the activity requires additional custodial time, that time should be submitted to the office of the District Facilities Scheduler on a time

sheet. The Facilities Scheduler will code and sign the time sheet and forward it to Payroll. These costs will be covered by District funds.

No cost for use of District facilities will be charged for Curriculum Department- sponsored in-service classes when held at designated locations. The Facilities Scheduler has the responsibility to send in-service groups to those designated locations. Any other schools/facilities requested are subject to appropriate fees and are granted based on time and space availability.

In-service classes sponsored by a local school or PTA and not held in conjunction with Curriculum Department in-service, will require the approval of the appropriate Area Administrator of Schools. If the class requires additional time for the school custodian, that time should be submitted on a time sheet to the Area Administrator of Schools. The Area Administrator of School's office will sign the time sheet and forward it to the Facilities Scheduler for coding. The Facilities Scheduler will code the time sheet and forward it to Payroll. These costs will be covered by District funds.

All groups are responsible to provide their own supplies, including photocopies, paper, markers, chalk, etc. Needed equipment can be requested at the time the room request is completed. School functions will take priority over other activities in scheduling buildings.

In-Service Use, Other Than School or District Use

Individuals from the Utah State Office of Education, who wish to hold in-service classes at a Jordan School District facility, should first contact the Curriculum Department and then make arrangements through the District Facilities Scheduler.

The USOE will be encouraged to conduct in-service classes at designated locations and during business hours. Otherwise, as per Utah Code 53A-3-414, prices should be set at a rate to cover all costs including administration, supervision/technician, custodian(s), supplies, and utilities.

School Clubs

Facilities will be made available for school clubs to conduct meetings according to Category 1 on the fee schedule.

Clubs associated with organized sports leagues and not sponsored by UHSAA, such as lacrosse, rugby, hockey, and rodeo club are subject to rental fees for conditioning, practices and games.

School Fundraisers

All school fundraisers must comply with District Policy AA417. Fund raising requests must be submitted on a District Fund Raising Request form, and must be approved by the school administration and the Area Administrator of Schools.

Any fundraiser designed to compensate personnel, businesses or any outside entity must be conducted as a rental through the Facilities Scheduling office.

Special Event Partnerships

Under the direction of the Area Administrator of Schools, the Administrator of Auxiliary Services, and the District Facilities Scheduler, school administrators may form special event partnerships that will be mutually beneficial to the business, the District, and the individual schools involved.

The distribution of revenue from such a partnership will be determined on an individual basis; however, all costs for personnel, building maintenance and utilities must be covered and forwarded to the Facilities Scheduler's office.

The business must complete the rental process with the District Facilities Scheduler so that there can be a proper distribution of funds to cover District expenses, indemnification and liability requirements.

Camps and Clinics

All revenue-generating camps and clinics held at Jordan School District facilities are to be scheduled through the Facilities Scheduler, who will coordinate with school administration.

Inter-local Governmental Agreements

The Jordan School District may enter into inter-local agreements for the use of properties or buildings with municipalities or tax-supported agencies that are beneficial to the students of Jordan School District. The District may negotiate inter-local agreement fees on an individual basis.

Inter-local agreements will be developed at the District level by the superintendent or a designee with Board of Education approval. The building administrator is not authorized to negotiate inter-local agreements with governmental or other agencies.

If a request is made at the school level for use of the building by a governmental agency, they should be referred to the Facilities Scheduler. Since the local administrator is frequently responsible for or impacted by an inter-local agreement, his/her input should be sought.

Inter-local agreements may include such activities as pageants, music and drama productions, recreational activities, etc.

Election Use

The Board of Education authorizes the use of Jordan District facilities for election purposes. Local schools are expected to cooperate. The election judge assigned to each site is responsible for setting up the election booth. The school will provide a table and chairs for each voting district. The voting should be set up near handicapped entrances for easy access.

Schools are expected to remain open for the duration of the agreed upon time. A custodian or sweeper must be present and must be available for assisting the election chairman as needed. The custodial staff should complete regular duties when not assisting the election chairman. Custodians working during their regular hours will not be paid extra for assisting with elections. Custodians or sweepers will be paid for extra hours worked at the elementary school sites. This time should be submitted on a time sheet to the Facilities Scheduler.

A fee will be negotiated and assessed to the County/City to cover District expenses associated with the election use.

Charitable Use

Those wishing to rent the facilities under this category must provide evidence of their non-profit status: 501c3 form. Category 3 or 4 fees, according to the fee schedule, will be charged to recoup building expenses, provide necessary custodial supplies, and for personnel time.

As per Utah Code 53A-3-414, prices should be set at a rate to cover all costs including administration, supervision/technician, custodian(s), supplies, and utilities.

Commercial Use

Jordan School District's primary mission is the academic, physical, cultural, and emotional development of the students we serve in our schools. Due to the nature of Jordan School District, commercial rentals are discouraged. Large rentals that are taxing on employees and facilities should be referred to professional business agencies, which can better serve their needs. JSD does not wish to compete with other local facilities that are created for the purpose of holding public and private events.

Rentals used to gain profit or make a living are deemed to be a commercial rental.

Criteria used to approve appropriate commercial rental are as follows:

1. Is there another facility that could service the rental? *The school district should not be in competition with local businesses.*
2. Is the requesting commercial entity part of the local school community?
3. What would the impact be on the school facility and school personnel?
4. Does the requesting commercial entity have a business license?
5. If admission or fees will be charged or items sold, the requesting commercial entity must have a Temporary Sales Tax License.

The renter will be charged for all spaces used for such rentals. Only the rented space and adjoining restrooms and common areas may be used. If storage of equipment is required for the rental, a fee will be charged to store equipment or other items.

As per Utah Code 53A-3-414, prices should be set at a rate to cover all costs including administration, supervision/technician, custodian(s), supplies, and utilities.

Memorial Services

Memorials and funerals should be referred to professional business agencies, which can better serve their needs.

Alumni Class Reunions

All alumni class reunions must be scheduled through the Facilities Scheduling office, are subject to applicable fees, and must provide evidence of liability insurance covering the reunion.

Equipment

Those requesting to use equipment such as: stage lighting, sound systems, pianos, risers, projectors, DVD players, mats, etc., must pay an additional fee as per agreement.

Jordan School District trained technicians must be hired to operate auditorium sound and lighting equipment. Any damage to or loss of District equipment must be charged to the renter.

Supervision

There must be an employee of the school/District present during any building rental from an outside group. If the activity occurs during the custodian's regular time, additional personnel must be hired to supervise the activity. The supervisor must be accessible to the group using the facility.

The District Facilities Scheduler will use discretion in requiring adequate additional supervision by law enforcement and school personnel for the type of activity and the number of people involved. When the kitchen is used, appropriate Nutrition Services staff must be hired to supervise use of the kitchen equipment. A Jordan School District employed technician(s) must be hired to operate the sound and lighting system for use of the auditorium, and for other audio/visual equipment.

District personnel who provide services or supervision during a rental must be paid through the JSD Payroll Department. This personnel time should be submitted on a time sheet. Classified employees will be paid at their hourly rate. Certificated employees will be paid at the in-service rate per hour.

Warranty of Inspection

The renter is entitled to a walkthrough of the rental space requested prior to the event. The renter is then responsible to notify the District Facilities Scheduler in writing, of any objectionable conditions, no later than one week before the date of the event.

Indemnification

All renters must be willing to sign the Application for Use of School Facilities & Users Agreement, indemnifying and holding the District harmless.

Insurance

All non-school district groups using JSD facilities must provide evidence of liability insurance in the amount of one million dollars, and name Jordan School District as the Certificate Holder.

Entities that do not have a current policy may contact the insurance company of their choice. Utah State Risk Management (insurance carrier for JSD) offers a commercial insurance program to cover outside entities without insurance.

Current information on this insurance is available from the office of the District Facilities Scheduler.

Forms

The District Facilities Scheduler is responsible to insure that all applications for rental are complete and that proof of insurance is included with each application. The school administrator and custodian will be notified of an approved application, to include all of the agreed upon details of the event.

District personnel must submit a time sheet to the Facilities Scheduler when requesting payment for supervision and support. The time sheet form is available on the District Web site, under the Payroll Department.

Payment

Fees will be charged for use of facilities according to the approved fee schedule. All fees may be paid by cashiers check or money order and must be submitted prior to the activity, and will be collected by the District Facilities Scheduler.

Personnel time sheets resulting from a rental must be submitted to the Facilities Scheduler on a District time sheet for proper coding and payment.

A 10% deposit or \$200, whichever is greater, will be required on all rentals. This deposit covers damage to the school, additional personnel required, and additional time or space added to the original

agreement. If the deposit does not cover these costs, the renter is responsible to cover all additional costs. All or a portion of the deposit will be refunded if all costs are covered in the original agreement.

If the District Facilities Scheduler must be notified of a cancellation of the planned activity, the contract amount and a portion up to 50% of the deposit may be refunded, if requested within 30 days of the event. The renter must submit to the Facilities Scheduler a request in writing of those fees to be refunded. The request must include all mailing information, to whom the check should be made, and a copy of the rental application.

Disbursement of Funds

An amount equal to 10% of the building rental fee (not personnel costs associated with the rental) at a location will be returned at the end of the year to the school custodial supply budget. At the end of the year, and after all costs for rentals are covered, the remainder of the revenue will be shared between the school and the District at a 30%/70% ratio. The school's portion will be deposited to the principal's discretionary account, and the District's portion will be retained to pay for capital improvements in district schools, and to recover maintenance and operation costs associated with rentals. The District Facilities Scheduler will be responsible to calculate the amount and see that it is transferred to each location.

Use of Grounds and Outside Facilities

All field rentals are under the direction of the District Facilities Scheduler. The local school's use of the fields to meet curriculum and program needs supersedes any other use. When rental is allowed, hours and use must be designated.

Inter-local agreements may be established for recreational programs to use District grounds.

The UHSAA moratoriums will be enforced for off-season times. The District may declare moratoriums on fields as needed for repair.

Approved users will provide, when needed, sanitation facilities for the duration of their activity. The location on the school property where the sanitation facility is placed must be coordinated with the Facilities Scheduler and the school. The sanitation facility must be properly secured and locked when not in use. The sanitation facility is the sole responsibility of the renter, and must be removed from JSD property at the conclusion of the activity.

JSD is not responsible for any items left on the property after use.

Any group or organization using Jordan School District facilities must adhere to the following standards: All community use will be scheduled through the District Facilities Scheduler.

1. Principals, athletic directors and coaches are not authorized to approve grounds use for any group other than school programs.
2. A deposit of 10% of the rental or \$200, whichever is greater, will be charged to the renting organization for field use. At the end of the rental if the facility is left clean and without damage all or a portion of the deposit will be returned, less cost to restore facility to acceptable condition.
3. The high school football, baseball, and softball fields are off limits to any group other than Jordan School District endorsed athletic programs.

5. Groups such as Ute Football, soccer, rugby, lacrosse, and any other high-wear field usage activity are not allowed to use high school fields. Approved baseball, softball or track programs may use the facilities but are subject to field rental fees.
6. No outside use of grounds will be allowed during school hours.
7. Ongoing, organized groups will not be allowed to have unscheduled or uncharged activities.
8. All groups will provide their own adult supervision to adequately monitor facilities used. Monitoring is to maintain order and prevent vandalism and destruction of school and adjoining properties. No unsupervised youth group or organization will be allowed to use the school facilities.
9. No tampering, modifying or abusing of the field-watering equipment is allowed.
10. No playing on wet fields, to prevent damage and a negative impact on school programs.
11. Users must be respectful and considerate of private properties bordering school grounds.
12. Field marking must be done in such a manner that there is no damage or destruction of the grass (with an approved field marking paint). No gasoline or other herbicide may be used.
13. Portable goals must be set up and taken down and properly secured each day they are used. Permanent goal installation is not allowed.
14. Driving of vehicles on playing fields or playground asphalt areas is prohibited. Parking must be in designated parking areas only. No double-parking, parking in emergency access lanes or along red curbs.
15. No alcohol, tobacco or drugs are allowed on school grounds, as per UT State Code.
16. No loud music or inappropriate conduct.
17. No vandalism or destruction of school or adjoining properties or equipment is allowed. All trash must be picked-up at the conclusion of use.
18. No climbing on fences or backstops.
19. Rental groups must be willing to sign a hold harmless agreement for field usage.
20. Public Yard sales and car washes are not allowed on school property.

These standards will be distributed to all teams using District property. Municipalities using Jordan School District facilities for leagues through an inter-local agreement share the responsibility to enforce the above standards.

Restrictions

- Non-compliance of these standards will result in forfeiture of further use.
- The District Facilities Scheduler will deny requests that would disrupt regular programs or threaten damage to the facility or grounds.
- District personnel cannot be compelled to work on Sundays or holidays for school rentals. Therefore Sunday and holiday rentals are strongly discouraged.
- Because of the time commitment required of District staff and the limitations placed on school use of the building, on-going rentals will also be discouraged.
- Computer labs, tech labs and shops are not to be rented.
- Elementary and middle school grounds close at 10:00 pm. High school grounds close at midnight. All District policies; state and local laws will be enforced.

- A school’s power equipment may only be operated by authorized Jordan School District personnel.
- Supplies or equipment belonging to the school or its students may not be removed from the premises.

Utah State Codes

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

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

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

- (1) As used in this section, “civic center”: has the same meaning as provided in Section 53A-3-413.

A local school board:

- (a) Shall manage, direct, and control civic centers under this chapter;
- (b) Shall adopt policies for the use of civic centers;
- (c) May charge a reasonable fee for the use of school facilities as a civic center so that the District incurs no expense for that use;
- (d) May appoint a special functions officer under Section 53-13-105 to have charge of the grounds and protect school property when used for civic center purposes;
- (e) Shall allow the use of a civic center, for other than school purposes, unless it determines that the use interferes with a school function or purpose; and
- (f) Shall ensure that school administrators are trained about and properly implement the provisions of this section and Section 53A-3-413.

All State and local laws will be enforced at school facilities (not limited to those listed below.)

76-10-106.(3).(a) Prohibition of smoking in elementary and secondary educational facilities and child care centers.

- (3) A person may not smoke or use tobacco in any area of the following facilities or locations whether or not they are also public places:
 - (a) Public or private elementary and secondary school buildings and educational facilities and the property on which those facilities are located.

53A-3-501 Possession or consumption of alcoholic beverages at school or school-sponsored activities.

- (1) A person may not possess or drink an alcoholic beverage:
 - (a) Inside or on the grounds of any building owned or operated by a part of the public education system; or
 - (b) In those portions of any building, park, or stadium, which are being used for an activity, sponsored by or through any part of the public education system.

JORDAN SCHOOL DISTRICT

Number: DA151

Statement of . . .

Effective: 1/25/72

POLICY

Revision: 9/8/08

SUBJECT: Use of Public School Buildings and Grounds as Civic Centers

I. Board Policy

In accordance with Utah State Code Sections 53A-3-413, the Board authorizes, on condition, for the use of school buildings and grounds as civic centers, for other than school purposes. The Board recognizes that these civic centers shall be established and maintained as limited public forums to District residents for supervised recreational activities and meetings. It is further understood that use of property for civic center purposes may not interfere with a school function or purpose.

Under Utah State Code 53A-3-414 the Board shall manage, direct, and control the use of school buildings and grounds when used as civic centers. The Board shall charge a reasonable fee for the use of school facilities as civic centers so the District incurs no expense for that use. The Board shall also ensure that school administrators are trained and properly implement District policy according to Utah Code.

II. Administration Policy

The Board authorizes the Administration to establish the facility rental guidelines, a fee schedule, and personnel necessary to manage the rental and use of school buildings and grounds for other than school purposes. The Board will review and approve the facility rental guidelines and fee schedule as needed. The Administrator of Auxiliary Services shall administer the rules and guidelines and see that all schools follow established procedures.

User Category Definitions

Category 1: School or District educational use.

The purpose of schools is for curriculum and student programs/functions. School and District needs supersede *any* other use.

Category 2: Municipalities and other tax-supported agencies.

Facilities may be rented for meetings, public open houses, meet the candidate nights, productions, etc.
This includes registered political parties and officials.

Category 3: Charitable or non-commercial organizations from within Jordan School District boundaries, non-profit events.

Facilities may be rented for non-profit events, including non-curricular student club use, and community, county and municipal recreation programs, etc.

Category 4: Charitable or non-commercial organizations from outside Jordan School District boundaries, non-profit events

Facilities may be rented for non-profit events.

Category 5: Commercial organizations/for-profit events.

Rental of facilities with the intention to gain a profit or make a living either for individuals, businesses, groups or entities will be considered commercial events.

JORDAN SCHOOL DISTRICT
Building Rental – Fee Schedule

	Category 1	Category 2	Category 3	Category 4	Category 5
<u>Auditorium</u>					
Middle	No Charge	No Charge	\$50/hour	\$100/hour	\$350/hour
Middle Kiva/Little Theatre	No Charge	No Charge	\$45/hour	\$90/hour	\$350/hour
High	No Charge	No Charge	\$75/hour	\$150/hour	\$350/hour
<u>Gym</u>					
Elementary	No Charge	No Charge	\$30/hour	\$60/hour	\$200/hour
Middle	No Charge	No Charge	\$45/hour	\$90/hour	\$350/hour
High	No Charge	No Charge	\$65/hour	\$130/hour	\$350/hour
Auxiliary Gym High	No Charge	No Charge	\$45/hour	\$90/hour	\$300/hour
<u>Dance/Wrestling Room</u>					
Middle	No Charge	No Charge	\$50/hour	\$100/hour	\$150/hour
High	No Charge	No Charge	\$60/hour	\$120/hour	\$150/hour
<u>Classroom</u>					
Elementary	No Charge	No Charge	\$20/hour	\$40/hour	\$100/hour
Middle	No Charge	No Charge	\$20/hour	\$40/hour	\$100/hour
High	No Charge	No Charge	\$20/hour	\$40/hour	\$100/hour
<u>Kitchen</u>					
<i>(Lunch Manager MUST be present)</i>					
Elementary	No Charge	\$30/hour	\$45/hour	\$90/hour	\$150/hour
Middle	No Charge	\$30/hour	\$45/hour	\$90/hour	\$150/hour
High	No Charge	\$30/hour	\$45/hour	\$90/hour	\$150/hour
<u>Cafeteria</u>					
Elementary	No Charge	No Charge	\$45/hour	\$90/hour	\$150/hour
Middle	No Charge	No Charge	\$45/hour	\$90/hour	\$150/hour
High	No Charge	No Charge	\$45/hour	\$90/hour	\$150/hour

Computer labs, tech labs, shops, etc. are not to be rented.

Above costs reflect rental of the space only.

Personnel and equipment costs will be added as per agreement for Categories: 2, 3, 4 and 5.

Each custodian	\$30/hour	\$30/hour	\$30/hour	\$30/hour
Each supervisor	\$30/hour	\$30/hour	\$30/hour	\$30/hour
Each Lunch Manager	\$30/hour	\$30/hour	\$30/hour	\$30/hour
Each technician	\$15/hour	\$15/hour	\$15/hour	\$15/hour

Category 1: School or District educational use.

Category 2: Municipalities and other tax-supported agencies.

Category 3: Charitable or non-commercial organizations from within Jordan School District boundaries, non-profit events.

Category 4: Charitable or non-commercial organizations from outside Jordan School District boundaries, non-profit events.

Category 5: Commercial organizations, for profit events.

JORDAN SCHOOL DISTRICT
Outside Facility and Field Rental—Fee Schedule

	Category 1	Category 2	Category 3	Category 4	Category 5
<u>Baseball Fields (per Field)</u>					
Elementary	No Charge	\$10/hour	By Agreement	\$20/hour	\$30/hour
Middle	No Charge	\$10/hour	By Agreement	\$20/hour	\$30/hour
High	No Charge	Not Available	By Agreement	Not Available	Not Available
<u>Softball Fields (per Field)</u>					
Elementary	No Charge	\$10/hour	By Agreement	\$20/hour	\$30/hour
Middle	No Charge	\$10/hour	By Agreement	\$20/hour	\$30/hour
High	No Charge	Not Available	By Agreement	Not Available	Not Available
<u>Soccer Fields (per Field)</u>					
Elementary	No Charge	\$10/hour	By Agreement	\$20/hour	\$30/hour
Middle	No Charge	\$10/hour	By Agreement	\$20/hour	\$30/hour
High	No Charge	\$20/hour	By Agreement	Not Available	\$50/hour
<u>Football Fields (per Field)</u>					
Elementary	No Charge	\$10/hour	By Agreement	\$20/hour	\$30/hour
Middle	No Charge	\$10/hour	By Agreement	\$20/hour	\$30/hour
High	No Charge	Not Available	By Agreement*	Not Available	Not Available
			<i>*Artificial turf fields only</i>		
<u>Tennis Courts (per Court)</u>					
High	No Charge	No Charge	\$10/hour	\$10/hour	\$20/hour
<u>Tracks</u>					
High	No Charge	Not Available	Not Available	Not Available	Not Available
<u>Play Fields</u>					
Elementary	No Charge	\$10/hour	By Agreement	\$20/hour	\$30/hour
Middle	No Charge	\$10/hour	By Agreement	\$20/hour	\$30/hour
High	No Charge	\$20/hour	By Agreement	\$50/hour	\$50/hour
<u>Parking Lots</u>					
Elementary	No Charge	No Charge	By Agreement	\$20/hour	\$30/hour
Middle	No Charge	No Charge	By Agreement	\$20/hour	\$30/hour
High	No Charge	No Charge	By Agreement	By Agreement	By Agreement

Category 1: School or District educational use.

Category 2: Municipalities and other tax-supported agencies.

Category 3: Charitable or non-commercial organizations from within Jordan School District boundaries, non-profit events.

Category 4: Charitable or non-commercial organizations from outside Jordan School District boundaries, non-profit events.

Category 5: Commercial organizations, for profit events.

JORDAN SCHOOL DISTRICT
Season User Fee—Outdoor Field Rental
(Available to Category 3 Only)

Category 3 field rentals are listed as “By Agreement” on the Jordan School District Fee Schedule. These rentals are assessed a User Fee per participant per season.

Outdoor field rentals are subject to all applicable Utah State Codes, Jordan School District Policies and Facility Rental Guidelines and Fee Schedule.

Category 3: Charitable or non-commercial organizations from within Jordan School District boundaries, non-profit events.

Facilities may be rented for non-profit events, including non-curricular student club use, and community, county and municipal recreation programs, etc.

1 Season=\$5.00 per participant*

1-3 Months

1-3 Days per week

1-3 Hours per day

Extended Season=\$10.00 per participant*

4-6 Months

4-6 Days per week

4-6 Hours per day

*Season User Fee does not apply to *Stadium/Artificial Turf Field Rental*.
See the *Stadium/Artificial Turf Field –Rental Fees and Terms*.

JORDAN SCHOOL DISTRICT
Stadium / Artificial Turf Field—Rental Fees and Terms

High school stadium/artificial turf fields are available to rent for Category 3 users only.

Category 3: Charitable or non-commercial organizations from within Jordan School District boundaries, non-profit events.

Facilities may be rented for non-profit events, including non-curricular student club use, and community, county and municipal recreation programs, etc.

Stadium/artificial turf field rentals are subject to all applicable Utah State Codes, Jordan School District Policies and Facility Rental Guidelines.

Stadium/Field Rental Fee: \$150/hr. **Required.** 3-hour minimum. This includes stadium, artificial turf field and restrooms. *Ticket booths, concession booths and locker rooms are not available.*
\$50/hr. Jordan School District high school clubs only.

Stadium lights : \$25/hr.

Sound System, Scoreboard & Press Box: \$25/hr.
A Jordan School District technician must be hired to operate sound system, scoreboard and light equipment.

Each Technician: \$30/hr. **Required** for use of sound system, scoreboard and light equipment.

Each Custodian: \$30/hr. **Required.**
Number of custodians needed is based on crowd size:

200 people or less	1 Custodian
200-400	2 Custodians
400-1,000	3 Custodians
Full Stadium	4 Custodians (minimum)

Each Supervisor: \$50/hr. **Required.**


Police Officers: **Required.** Renter is required to contract with the local police department. Police department will dictate the hourly rate and number of officers required based on crowd size and type of event. Proof of arrangement for police presence must be provided in writing to the Facilities Scheduling Department prior to the event, as part of the rental agreement.

APPENDIX

Purchasing Card Account Application/Agreement A
Purchasing Card Log B
NPO Requisition Form..... C
Mileage Report Form D
Journal Entry Form..... E
Drivers Education Quarterly Report F
Drivers Education Summer Report G
Received of Petty Cash Form H
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Superintendent’s Memo on Discretionary Funds J
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What is Taxable? (Sales Tax)..... M
Independent Contractor Declaration..... N
Athletics and Activities Annual Financial Acknowledgement..... O

JSD PURCHASING CARD ACCOUNT APPLICATION/AGREEMENT


TO ADD NEW ACCOUNT

Complete all fields marked with a 


TO UPDATE AN EXISTING ACCOUNT

Complete only the field needing updating and submit to Purchasing.


CARD INFORMATION

 _____
Last Name – up to 20 characters (Embossed on card)


 _____  _____
First Name – up to 12 characters (Embossed on card) Middle Initial – (if you want embossed on card)

 XXX – XX - ____ - ____ - ____
Last 4-digits of Employee SSN


Jordan School District


 _____
School or Department

 _____
Address

 _____  _____
City Zip Code

 (____) _____  (____) _____
Work Telephone Cellular Telephone


 _____
E-mail Address

 _____
Default Accounting Code


\$ _____ \$ _____
Default monthly credit Limit Default single transaction Limit

AUTHORIZATION

 _____
Employee Signature

 _____
Date

Please read and review the back of this form before signing

 _____
Supervisor's Signature

 _____
Date

(FOR PURCHASING DEPARTMENT USE ONLY)

Kurt A Prusse – Director of Purchasing

Date approved

Date entered in AccessOnline

Date card received from bank

Date card sent to card holder

UNIT

(This section will be filled in by the Purchasing Department)

U.S. Bank Company Number – _____ Unit – _____ Agent – _____ Company - _____

Location (Division) Department

JSD PURCHASING CARD ACCOUNT APPLICATION/AGREEMENT

Cardholder Agreement Form

The U.S. Bank Visa® Purchasing Card represents Jordan School District's trust in you. You are empowered as a responsible agent to safeguard the District's funds. Your signature on the front of this form is verification that you have read the District's policies and procedures and agree to comply with them as well as the following responsibilities:

1. I understand the card is for school district approved purchases only, and I agree not to charge the card for personal purchases.
2. Improper use of this card can be considered as misappropriation of District funds. This may result in disciplinary action up to and including termination of employment and prosecution to the fullest extent of the law allowed.
3. If the card is lost or stolen, I will immediately notify U.S. Bank by telephone (1.800.344.5659) and I will also notify by email the Purchasing Card Program Administrator.
4. I agree to surrender the card immediately upon request.
5. The card is issued in my name. I will not allow any other person to use the card. I am considered responsible for any and all charges against the card or to report any suspected or potential fraudulent charges to US Bank immediately.
6. All charges will be billed directly to and paid by the Accounting Department at the District Office.
7. As the card is Jordan School District property, I understand that I will be required to comply with internal control procedures designed to protect District assets. This may include being asked to produce the card to validate its existence and account number. I will produce a monthly log and attach receipts for all purchases to document use.
8. I will complete and submit monthly reconciliation paperwork (if the card has been used during the previous billing cycle), including original receipts, which will report all activity during the statement period. Since I am responsible for all charges on the card, I am responsible to resolve any and all discrepancies in a timely manner as outlined in the Policies and Procedures Manual.
9. I understand the Purchasing Card is not necessarily provided to all employees. Assignment is based on my need to purchase materials for Jordan School District related business only. My card may be revoked based on change of assignment or location. I understand that the card is not an entitlement nor reflective of title or position.



Cardholder Activity

Name: JANE DOE

Account Number: **6619

Cycle End Date: 04/08/2013

Trans Date Posting Date	Merchant Name City, State/Prov.	Transaction Total Allocation Amount	Source Currency Accounting Code	Currency Amount
3/13/13	BARNES & NOBLE	\$107.58	USD	107.58
3/15/13	SALT LAKE CITY, UT	\$107.58	10 E xxx xxxx xxxx 610	Book for professional development
3/26/13	ORIENTAL TRADING.COM	\$62.59	USD	62.59
3/28/13	SALT LAKE CITY, UT	\$62.59	10 E xxx xxxx xxxx 610	Student incentives for principal

Activity Totals	Purchases	Payments
\$170.17	\$170.17	\$0.00

Cardholder Name: _____

Signature: _____

Supervisor Name: _____

Signature: _____

**NPO REQUISITION
JORDAN SCHOOL DISTRICT**

7387 South Campus View Drive, West Jordan Utah 84084-5500
Phone: 801-567-8100

THIS IS NOT A PURCHASE ORDER

Date:

Month	Day	Year

No.

Issue to: _____

Address: _____

Invoice No.: _____

Invoice Date: _____

NPO being used for:

Check Request (after approvals, send to Accounting)

Travel Request (after approvals, send to Purchasing)

ISC Purchase (after approvals, send to ISC)

Other (please indicate): _____

Vendor Key

Fund	Type	Location	Program	Function	Object

Quantity	Unit	Stock Number	Description of Items or Materials	Unit Price	Amount
TOTAL				\$	-

Principal or Department Head / Date

Approvals

Administrator or Director / Date

Submit for reimbursements regularly. Do not wait until end of year.
If you wish to have a copy of this form, please copy before submitting for payment. Accounting will not send a photocopy back to you.

Month	Day	Year

Jordan School District Mileage Report

Normal Work Location _____

Miles From Home to Normal Work Location* _____

Name _____
Home Address _____

Program Description _____

Vendor Key		Month	Fund	Type	Location	Program	Function	Object	Mileage Calculation Method**		FYI***			
				E				581	Odometer Reading		District Table	Internet	Round Trip	2nd Commute
Date	Purpose of Travel	FROM (Location)			TO (Location)			Beginning	Ending					Total Miles
TOTAL MILES														-

Employee Signature / Date

Principal or Department Head / Date

Administrator or Director / Date

RATE PER MILE \$ 0.555

When page is full, submit page for payment. Do not wait until end of year. At end of year, submit page even if not full.

If you wish to have a copy of this form, please copy before submitting for payment. Accounting will not send a photocopy back to you.

*Reimbursed miles are only those in excess of your normal daily commute. See the Accounting Manual (available online) for additional explanation.

**Use the applicable box that indicates how you computed your total miles (e.g. if using the District Tables, check the District Tables box and leave Odometer Readings and Internet boxes empty).

***These boxes are to indicate whether miles reported include the return trip and if the 2nd Commute rules were applied where applicable.

TOTAL TO BE PAID \$ -

Request for Journal Entry

Instructions

Use this form to request corrections of actual checks, actual receipts, or actual journal entries between accounts. List in the appropriate columns the accounts and amounts that were incorrectly used and those that should have been used. Attach documentation such as reports, PO's, etc. (Budget adjustments take place in January of each year. Journal Entries are NOT budget adjustments.)

Check #, receipt #, or journal entry # to be fixed	Account Number						Amount	
	Fund	Type	Location	Program	Function	Object	Debit	Credit
	See below for rules / hints on account numbers						Adds expenditure to account or Subtracts revenue from account	Subtracts expenditure from account or Adds revenue to account

Detailed Explanation of why journal entry is requested:

Signatures:

Date:

Requesting Person and department/school: _____

Director of Program Number being Debited: _____

Accounting Officer: _____

Account Number Rules / Hints:

Funds:
 10 - General K-12 Education
 *21 - School Checkbooks
 23 - Non K-12 Education
 31 - Debt Service
 32 - Capital Projects
 51 - Nutrition Services
 60 - Self - Insurance
 75 - Foundation

Object:
 1xx - Wages / Salaries
 2xx - Benefits
 3xx - Professional Services
 4xx - Property Services
 5xx - Other Services
 6xx - Supplies and Materials
 7xx - Property and Equipment
 8xx - Debt and Miscellaneous
 999 - ALL REVENUES MUST USE

Types:
 R - Revenues (receiving money)
 E - Expenditures (spending money)

Locations:
 0xx - District Office Departments
 1xx - Elementary Schools
 4xx - Middle Schools
 7xx - High Schools
 8xx - Special Schools

Programs:
 0050 - School Enrollment Based Allocations
 *2000-3999 - School Checkbook
 4xxx - Trustlands
 5xxx - State Funded Programs
 6xxx - CTE Funded Programs
 7xxx - Federally Funded Programs
 8/9xxx - District Department Programs
 9932 - Property and Equipment Allocations

Functions:
 If a Revenue Account:
 1xxx - Funds coming from a local entity / person
 3xxx - State of Utah Funds
 4xxx - Federal Government Funds

If an Expenditure Account:
 Fund 10 - 10xx - Classroom Instruction
 Fund 10 - 21xx - helping students be better students
 Fund 10 - 22xx - helping teachers be better teachers
 Fund 10 - 23xx - district administration
 Fund 10 - 24xx - school administration
 Fund 10 - 25xx - business services
 Fund 10 - 26xx - operation & maintenance of facilities
 Fund 10 - 27xx - transportation department
 Fund 10 - 28xx - HR, Planning, & Info Sys departments
 *Fund 21 - 10xx
 Fund 23 - 33xx
 Fund 31 - 5xxx
 Fund 32 - 4xxx
 Fund 51 - 31xx
 Fund 60 - 28xx
 Fund 75 - 33xx (department), 8xxx (donations)

*Fund 21 and Programs 2000-3999 should never show up on a District Journal Entry.
 Generally, both revenue and expenditure accounts will not occur in the same journal entry.
 Generally, object codes should be the same in journal entries unless it is the object that is being corrected.
 Expenditures must charge (debit) the account that matches what was purchased regardless of where it was budgeted.

Jordan School District Driver Education Quarterly Report

School Information:

- 1- School Name: _____
- 2- School Year: _____
- 3- Quarter: _____

Calculation of Amount to Send to District Office:

- 4- Total number of students enrolled this quarter (includes Fee Waiver students): _____
**Attach class rolls with student birthdays.
- a. Total number of students taking EHS or other online Driver Ed course: (+) _____
- 5- Multiplied by the fee amount for this quarter: x \$ 95
\$95 per student (\$140 for summer)
- 6- Equals the check total the school sends to Jordan School District (Mike Anderson) with this report, within two weeks after the end of the quarter: = \$ 0

USOE Report Information:

- 7- Total number of students **completing** Classroom Instruction* this quarter: _____
- 8- Total number of students that completed **but did NOT pass** Classroom Instruction this quarter: _____
- 9- Total number of students **completing** Behind The Wheel** instruction this quarter (include online students from line 4a): _____
- 10- Total number of students that completed Behind the Wheel **but did NOT pass the Driving Skills Test***** this quarter: _____
- 11- Number of students from **line 4** above that had their fees waived: _____

USOE Definitions:

*Classroom Instruction--a program of not less than 27 clock hours of instruction by a certified instructor.

**Behind The Wheel (Road) Instruction--Instruction in a vehicle (6 hours) which provides students with opportunities for learning the proper operation of a vehicle under real or simulated traffic conditions.

***A student who passes the driving test may apply for a Class D operator's license at the Driver License Division Office.

Driver Education Chair Signature

Principal Signature

Jordan School District Driver Education Summer Report

School Information:

- 1- School Name: _____
- 2- School Year: _____
- 3- Quarter: _____

Calculation of Amount to Send to District Office:

- 4- Total number of students enrolled this quarter (includes Fee Waiver students): _____
**Attach class rolls with student birthdays.
- a. Total number of students taking EHS or other online Driver Ed course: (+) _____
- 5- Multiplied by the fee amount for this quarter: _____
\$95 per student (\$140 for summer) x \$ 140
- 6- Equals the check total the school sends to Jordan School District (Mike Anderson) with this report, within two weeks after the end of the quarter: = \$ 0

USOE Report Information:

- 7- Total number of students **completing** Classroom Instruction* this quarter: _____
- 8- Total number of students that completed **but did NOT pass** Classroom Instruction this quarter: _____
- 9- Total number of students **completing** Behind The Wheel** instruction this quarter (include online students from line 4a): _____
- 10- Total number of students that completed Behind the Wheel **but did NOT pass the Driving Skills Test***** this quarter: _____
- 11- Number of students from **line 4** above that had their fees waived: _____

USOE Definitions:

*Classroom Instruction--a program of not less than 27 clock hours of instruction by a certified instructor.

**Behind The Wheel (Road) Instruction--Instruction in a vehicle (6 hours) which provides students with opportunities for learning the proper operation of a vehicle under real or simulated traffic conditions.

***A student who passes the driving test may apply for a Class D operator's license at the Driver License Division Office.

Driver Education Chair Signature

Principal Signature



No. _____

RECEIVED OF PETTY CASH

Date: _____ Amount: _____

For: _____

Charge to: _____
FUND LOCATION PROGRAM FUNCTION OBJECT

Purchased by

Program Director

Petty Cash Fund Custodian

6/2012

Please tape receipt(s) below or to the side. Add additional sheet(s), if needed.



No. _____

CASH BOX RECEIVED

Date:

Amount:

For:


Signed by Person Receiving Cash Box

6/2012

Intradistrict Communication

DATE: August 1, 2012

TO: All Administrators and Financial Secretaries

FROM: Dr. Patrice A. Johnson, Superintendent of Schools 

SUBJECT: Discretionary Funds 2012-13

Please share this information with your financial secretary.

Again this year, principals and directors may spend up to \$35 per full-time equivalent staff member per budget year for employee food, gifts, incentives, etc.

Prior written (e-mail is fine) approval from your Cabinet-level supervisor is required for these expenditures. Please submit this pre-approval with the check request.

Monies for these expenditures should come from within your existing budgets. These expenditures should be coded only to the following account codes:

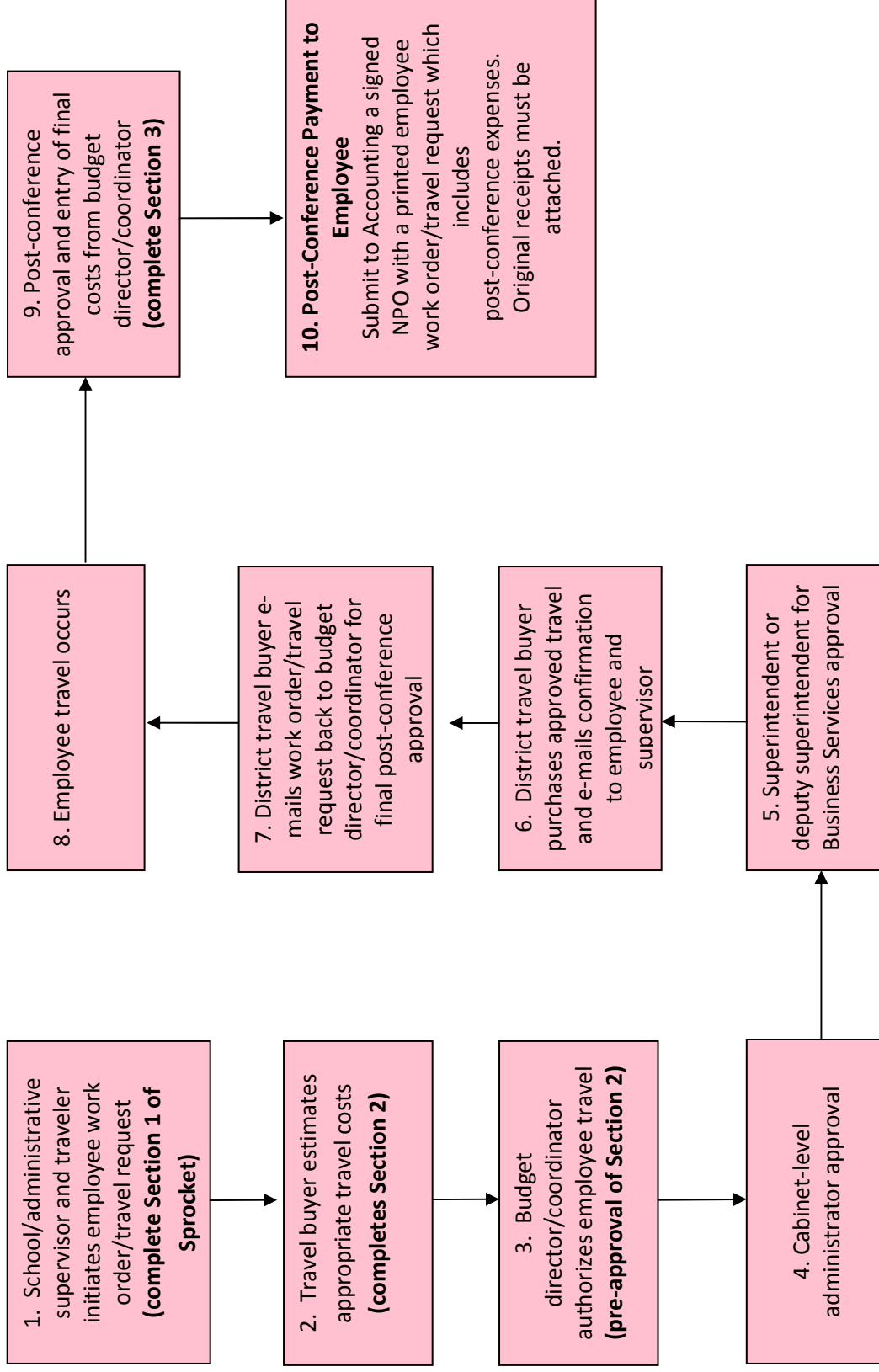
- Schools should utilize their school checkbook for these costs coding these expenditures to 21 E xxx 2002 1090 639. Schools should do an annual transfer from (debit) 21 Q xxx yyyy 9859 888 where “yyyy” represents a non-restricted program (antenna, vending, pictures, school fundraisers, etc.) into (credit) the Staff Appreciation Account 21 Q xxx 2002 9859 888 for the \$35 per FTE (both certified and classified). In order to bring the balance for the new year to the \$35/FTE calculation, the transfer should be reduced by any remaining amount from the prior year. This will give the school its “budget” to spend and the mechanism to track use of these funds.
 - Any school not having adequate non-restricted checkbook funds may utilize their district supply allocation by coding the costs to 10 E xxx 0050 1090 639. Non-restricted checkbook funds should be used first.
- District departments may spend up to \$20 per FTE (both certified and classified). The other \$15 is withheld for building level functions (e.g. winter or spring socials). District departments will code these expenditures to their existing budgets under object code 639. If a district department feels they cannot take the funds from their existing budget, the department director should seek an alternative through Cabinet and the Business Administrator.

Cautions/Reminders:

- The restrictions against gift-cards, paying employees cash or cash-equivalents, etc. still exist and must be followed in order for the District to comply with IRS guidelines.
- District departments should not have separate bank accounts for these purposes or other purposes.
- These expenditures are authorized for all staff members under your responsibility and authority. Please be fair and make sure each employee receives equitable treatment (e.g. custodians, food service workers, aides, etc.).
- You should submit appropriate documentation with the check request (e.g. Cabinet-level supervisor pre-approval, recipient list, expenditure amounts, original receipts, statement of purpose, type of expenditure). All expenditure and back-up materials must be readily and clearly available for both auditing and public transparency purposes.
- You should not use other funds, including grants or donations, to supplement (enhance) these types of expenditures. An average of \$35 per full-time equivalent employee is the annual maximum amount authorized for food, gifts, and incentive expenditures.
- These funds are for business purposes (i.e. staff meals, parent-teacher conference meals, employment socials, team-building activities, job-well done or thank you acknowledgements, etc.), **not** for personal gifts (wedding, Christmas, birthday, Secretary's Day, etc.).
- You should not use these funds for taking staff out to restaurants.
- If hosting other Jordan School District employees (employees not in your building or department) and you are serving food/treats for a meeting, those costs should come out of this \$35 authorization.
- These authorized amounts are intended to be spent in the current year and may not be carried forward from one year to the next.

If you have any questions about the appropriateness of a planned expenditure, review it with your Cabinet-level supervisor.

JORDAN SCHOOL DISTRICT Employee Travel Preparation Flow Chart



Sprocket Web Address: jordan2.upturnhost.com



Utah State Tax Commission

Exemption Certificate for Governments & Schools

(Sales, Use, Tourism and Motor Vehicle Rental Tax)

TC-721G

Rev. 6/11

Name of institution claiming exemption (purchaser)		Telephone Number	
Street Address	City	State	ZIP Code
Authorized Signature	Name (please print)	Title	
Name of Seller or Supplier:			Date

The person signing this certificate **MUST** check the applicable box showing the basis for which the exemption is being claimed. Questions should be directed (preferably in writing) to Taxpayer Services, Utah State Tax Commission, 210 N 1950 W, Salt Lake City, UT 84134. Telephone 801-297-2200, or toll free 1-800-662-4335.

DO NOT SEND THIS CERTIFICATE TO THE TAX COMMISSION
Keep it with your records in case of an audit.

UNITED STATES GOVERNMENT OR NATIVE AMERICAN TRIBE
I certify the tangible personal property or services purchased are to be paid directly with funds from the entity noted on this form and will be used in the exercise of essential governmental or tribal functions. NOTE: Includes sales of tangible personal property to federally chartered credit unions. "Directly" does not include per diem, entity advances, or government reimbursements for employee credit card purchases.

CONSTRUCTION MATERIALS PURCHASED FOR SCHOOLS OR PUBLIC TRANSIT DISTRICTS
I certify the construction materials purchased are on behalf of a public elementary or secondary school, or public transit district. I further certify the purchased construction materials will be installed or converted into real property owned by the school or public transit district.
Name of school or public transit district: _____
Name of project: _____

UTAH STATE AND LOCAL GOVERNMENTS AND PUBLIC ELEMENTARY AND SECONDARY SCHOOLS
Sales Tax License No. _____
I certify the tangible personal property or services purchased are to be paid directly with funds from the entity noted on this form and will be used in the exercise of that entity's essential functions. For construction materials, if the purchaser is a Utah state or local government, these construction materials will be installed or converted into real property by employees of this government entity. "Directly" does not include per diem, entity advances, or government reimbursements for employee credit card purchases. **CAUTION:** This exemption does not apply to government or educational entities of other states.

HEBER VALLEY HISTORIC RAILROAD
I certify these purchases and sales are by the Heber Valley Historic Railroad Authority or its operators and are related to the operation and maintenance of the Heber Valley Historic Railroad.

FOREIGN DIPLOMAT
I certify that lodging-related purchases are authorized by a diplomatic tax exemption card issued by the United States.

To be valid this certificate must be filled in completely, including a check mark in the proper box.

A sales tax license number is required only where indicated.

Please sign, date and, if applicable, include your license or exemption number.

NOTE TO SELLER: Keep this certificate on file since it must be available for audit review.

NOTE TO PURCHASER: Keep a copy of this certificate for your records. You must notify the seller of cancellation, modification, or limitation of the exemption you have claimed.

If you need an accommodation under the Americans with Disabilities Act, contact the Tax Commission at (801) 297-3811 or TDD (801) 297-2020. Please allow three working days for a response.

This publication is provided for general guidance only. It does not contain all sales or use tax laws or rules.

Sales Tax Information for Public and Private and Elementary and Secondary Schools



Utah State Tax Commission

210 North 1950 West
Salt Lake City, Utah 84134
(801) 297-2200
1-800-662-4335
www.tax.utah.gov

If you need an accommodation under the Americans with Disabilities Act, contact the Tax Commission at (801) 297-3811, or TDD (801) 297-2020. Please allow three working days for a response.

Introduction

This publication provides tax information relating to public and private elementary and secondary schools. General sales and use tax information is available in Publication 25.

Tax Commission publications are reference tools. They are not all-inclusive and should not be used as legal references.

Tax laws may change due to legislative action. Changes to law will supersede any information in this publication.

Definition of School

School is defined as a public school district, a public elementary school or secondary school, electronic high school or a private school that provides instruction for one or more grades kindergarten through 12.

Who Must Pay or Collect Sales Tax?

Public Schools

Utah law provides for a sales tax exemption on sales or rentals to a public school. However, many sales or rentals by public schools and admissions or user fees are taxable. Exceptions are noted in this publication. The school must collect tax on its taxable sales or rentals of tangible personal property to students or to the public.

To qualify as a sale made to a public school, the purchase must be made with the school's funds. A purchase does not qualify for exemption if a school employee pays for the purchase with personal funds, even if the school employee is reimbursed for the purchase by the school.

Private Schools

Sales made to or by a religious or charitable institution are exempt from sales tax if the sale is made in the conduct of the institution's regular functions or activities. To qualify for this exemption, a school must qualify under section 501(c)(3) of the Internal Revenue Code and it must obtain a sales tax exemption number from the Tax Commission.

A seller must collect sales tax on purchases by a qualified 501(c)(3) private school unless the school presents the seller with a current exemption certificate, and:

1. the purchase totals \$1,000 or more, or
2. the purchase, regardless of amount, is made pursuant to a contract between the seller and the school, or
3. the purchase is for public utilities.

A school may apply for a refund directly from the Tax Commission for qualifying purchases on which the seller collects sales tax. Applications for refunds may not be submitted more frequently than once each month.

Private schools which do not qualify as 501(c)(3) organizations are eligible for the sales tax exemptions pertaining to fundraisers, sales of food, educational supplies and materials, transportation and clothing as outlined in this publication. Such private schools must pay sales tax on non-exempt rentals and purchases of tangible personal property (such as construction materials) and collect sales tax on non-exempt sales.

Exemption Certificate

All qualifying tax exempt purchases made by private schools must be supported by a completed and signed Tax Commission form TC-721, Exemption Certificate. The school's assigned sales tax number must be entered on the form.

For public schools, a completed TC-721, purchase order or school district check may be used to evidence the exemption.

PTA

Charitable organizations may purchase and sell items tax free when the transactions are made in the conduct of the organization's regular functions. The Parent Teacher Association is a charitable 501(c)(3) organization whose purchases and sales are exempt from sales tax when made in the conduct of their charitable functions and activities serving Utah's public schools.

The PTA's sales tax exemption does not extend to a third party business that sells items through the PTA, even if the PTA receives some financial benefit from the sales.

Sales Tax License

All sellers required to collect sales tax must have a sales tax license issued by the Tax Commission. The Tax Commission recommends a school district obtain the tax license and report all sales by schools within the district. However, each school engaging in taxable sales may obtain its own tax license. A sales tax license can be applied for by filing form TC-69, Utah State Business and Tax Registration Application, or by applying online using OneStop Business Registration (OSBR) at <https://secure.utah.gov/osbr/user>. Government entities cannot apply using OSBR.

Taxable Transactions

The following are examples of transactions subject to sales tax.

- Sales of yearbooks, student directories, atlases, day planners and spirit packs.
- School supplies, i.e., paper, pens, paper clips, staples, etc.
- Sales from concessions stands.
- Admissions to swimming pools and charges to the public for the rental of towels, equipment or lockers (if the lockers are tangible personal property). However, charges for swimming or diving lessons are not subject to tax.
- Sales of items from a vending machine by private sellers. If the vending machine is operated by an outside seller who pays the school a commission or fee for placing the machine in the school, that seller is responsible for reporting and remitting the tax on the vending machine sales.
- Charges for school pictures. If an outside photographer sells the pictures and collects payment, the photographer is responsible for collecting and remitting the sales tax on these transactions.
- Sales of supplies or rental of school equipment for community education classes.
- Book sales (other than textbooks) from outside sellers. Group orders placed through the school for individual students are taxable. When the school places the order with the bookseller and pays with school funds, the school must collect sales tax from the student and remit the tax to the Tax Commission.

Alternatively, if individual orders and payments are merely collected by the school and forwarded to the bookseller, the bookseller is required to remit the sales tax to the Tax Commission.

- Sales of items prepared, produced or manufactured by the students for sale to other students or the public. For example, items manufactured for sale by students in a junior achievement program or in a special class are taxable. The raw materials used as component parts or ingredients of the final taxable product may be purchased by the student or student sponsor tax free. However, use of the exemption requires the purchaser to obtain a sales tax license and to file sales tax returns.

Non-taxable Transactions

The following are examples of transactions that are not taxable.

- Sales of textbooks, textbook rental fees, laboratory fees, laboratory supplies, and other educational supplies required and sold to students by the school.
- Charges for use of the school's copy machine by students where the copies are for use in classes or class projects.

- Sales of photocopies.
- Sales of school uniforms required by private or parochial schools and sold by the schools are exempt. Uniforms purchased directly from an outside seller are subject to sales tax.
- Amounts charged, collected and retained by the school for admissions to athletic events, school dances, school plays or other school related activities.
- Amounts charged by the school and passed through to a nonprofit organization or association authorized by a school board or governing body of a private school to organize and direct a competitive secondary school activity.
- Participation or sign up fees for drill team, cheerleading, band, athletics and other student activities. However, if the fee includes purchase or rental of non-exempt clothing or equipment, those sales and rentals are subject to sales tax.
- Sales or rentals of safety equipment, fees to recondition safety equipment, or sales of clothing a student is specifically required to wear as a condition of participation in a school-related event or activity and is not readily adaptable to general or continued use to replace ordinary clothing. If the fee for clothing and equipment can be waived under Utah fee waiver rules, it is exempt. In cases where the fee covers both non-taxable participation fees and taxable sales or rentals, the taxable portions must be separately stated or the entire amount is subject to tax.
- Transportation charges for official school activities.
- Fees charged to students to participate in athletic clinics or cheerleading clinics.
- Fines charged for overdue library books.
- Charges for advertisements in school publications.
- Charges to parents for use of the school-operated nursery taught by high school students under the supervision of a faculty member.
- Charges for parking permits.
- Charges for class schedule change fees.
- Fund-raising sales made by public or private elementary or secondary schools or their students are exempt if the purpose of raising funds is to purchase equipment or materials, or to provide transportation. To qualify for the exemption, the activity must meet all of the following conditions:
 1. The activity must be a part of an officially sanctioned school activity conducted in accordance with a formal policy adopted by the school or district governing the authorization and supervision of fund-raising activities;
 2. The funds may not be used to directly or indirectly compensate an individual teacher or other personnel; and
 3. The revenues from the fund-raiser must be deposited in a dedicated account controlled by the school or district.
- The sale of coupon books (e.g. Happenings books) by students or school organizations.
- Sales of food, food ingredients, or prepared food served by public and private elementary and secondary schools if the net or gross revenues generated by the sales are deposited into a school district fund or school fund dedicated to school meals.

- Sales of food, food ingredients, or prepared food served by qualified religious or charitable institutions if the meals are not available to the general public, including prepaid meals that are part of a student meal plan.
- Food sales by the school from vending machines owned or leased and operated by the school if the proceeds from the sales are deposited into the school or district lunch or meal fund.
- Sales of discount cards by a school to students that enable the students to make purchases from an outside seller at a discount. If the discount card is sold by the seller offering the discount, then the sale of the card is taxable.

Purchases of Construction Materials by Public Schools

Construction materials purchased by or on behalf of public school systems are exempt from sales tax if the construction materials are clearly identified and installed or converted to real property owned by the institution.

Sales tax publications provide general guidance only. They do not contain all sales or use tax laws or rules. If you need additional information, call (801) 297-7705 or 1-800-662-4335, ext. 7705 (outside the Salt Lake area), or email taxmaster@utah.gov.

Jordan School District

INDEPENDENT CONTRACTOR DECLARATION

I, _____, doing business as _____, declare that I am acting as an “independent contractor” and not as an “employee” in performing services for Jordan School District. I will be responsible for the payment of all federal and state income taxes, FICA, or Social Security taxes, and all other applicable employment taxes. I understand that no taxes will be withheld from payments made to me.

Date	Social Security or TIN Number	Signature
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Rev. Rul. 87-41 sets forth the 20 common law factors to determine whether workers are employees or independent contractors. Workers are generally employees if they:

1. Must comply with employer’s instruction about work.
2. Receive training from, or at the direction of, the employer.
3. Provide services that are integrated into the business.
4. Provide services that must be rendered personally.
5. Hire, supervise, and pay assistants for the employer.
6. Have a continuing working relationship with the employer.
7. Must follow set hours of work.
8. Work full-time for an employer.
9. Do their work on the employer’s premises.
10. Must do their work in a sequence set by the employer.
11. Must submit regular reports to the employer.
12. Receive payments of regular amounts at set intervals.
13. Receive payments for business and/or traveling expenses.
14. Rely on employer to furnish tools and materials.
15. Lack a major investment in facilities used to perform the services.
16. Cannot make a profit or suffer a loss from the services.
17. Work for one employer at a time.
18. Do not offer their services to the general public.
19. Can be fired by the employer.
20. May quit work at any time without incurring liability.

Athletics and Activities Annual Financial Acknowledgement

All High School Principals, Assistant Principals, Athletic Directors, Head Coaches, Assistant Coaches, and Activity Advisors must review and sign this form, annually, before the season starts. Signed forms should be sent to and retained indefinitely by the Staff Assistant for the Administrators of Schools.

1. All funds must be deposited through the main office into the school bank account. Outside bank accounts are not allowed, even for parent-led boosters.
2. Only the front office should collect money from parents or students. Students should be asked to bring their office receipt to show proof of payment. Fundraisers, ticket sales, etc. must be coordinated with the front office.
3. All expenses must be recorded by the main office. It is not appropriate to use cash proceeds from the sale of items to buy things for the team, club, or school.
4. The coach or advisor is responsible for monitoring school, club and booster accounts within the school financial system to ensure the program is charging and collecting sufficient fees to cover expenses. Reports may be requested from the school's financial secretary.
5. The coach or advisor is responsible for ensuring students have paid the applicable fees prior to participation. Fee waiver students must obtain a receipt from the office before they are considered "paid."
6. Booster clubs are expected to comply with District policies and procedures.
7. Purchases, including travel, require the following quotes. Dollar limits are per order, not per item and may not be divided into multiple orders in order to come in below the threshold.
 - \$2,000 or more - require three documented verbal quotes. Quotes may be obtained over the phone. Catalogs, on-line information or other printed price sheets cannot substitute a verbal quote; many times companies will give a better price than those printed in catalogs or websites.
 - Over \$10,000 - require three written quotes and must be on a District Purchase Order.
8. Employee and student airfare and lodging costs should be coordinated with the Purchasing Travel Buyer. Student travel must comply with policies AA414, AA415 and AA416.
9. The tax exemption form should be used anytime the school is directly paying for an item. The tax exemption form should not be used when the school indirectly pays for an item (e.g. teacher reimbursement, booster parent purchase, etc.). The tax exemption form should never be used for personal purchases.
10. Anytime school facilities are used for non-school sponsored events (i.e. club teams practices, private lessons, tournaments, leagues, etc.) use of the facilities must comply with facilities use policies DA151 and AA444. All camps and clinics held at Jordan School District facilities are to be scheduled through the Facilities Scheduling Office. Building keys do not authorize access to school facilities at any time for any purpose.
11. Required fees charged to students must be approved by the Board of Education. Any fee not approved by the Board of Education must be communicated to parents as "optional."
12. Fundraisers must be pre-approved by your area Administrator of Schools. Fundraised revenues may be used to offset or reduce student fees only if the coach/advisor has clearly documented how the revenues were fairly applied to all participating students. Such documentation should be retained and available for review for three years.
13. It is unlawful to accept gifts, food, clothing or emoluments from a vendor or potential vendor in excess of \$10 at any one time or \$50 during a calendar year.
14. Faculty and staff, including myself, may not solicit students or parents to purchase equipment, supplies or services or to participate in activities from which they personally benefit except as permitted in policy AA444.
15. It is inappropriate to purchase items for personal use with school money, even if the intent is to reimburse the school.
16. The District Business Administrator is the only person authorized to sign contracts on behalf of the school or District.
17. I have received the Coach/Advisor packet.
18. I am not allowed to accept pay, bonuses, stipends, etc. from any source (such as but not limited to boosters, parents, or vendors) for duties related to my employment with Jordan School District except as authorized by policies and procedures of the District.

I acknowledge I have read the above summary of rules; I agree to abide by them as a condition of my employment with Jordan School District. If I have questions, I will contact my principal and/or appropriate District department.

Signature

Date

Printed Name

School

Activity