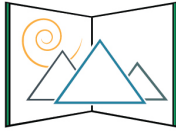




POLICY—200.2—FISCAL ACCOUNTABILITY		
	POLICY NUMBER: 200.2	ADOPTED: 3.17.15
	RESCINDS: DAA; DBJ; DBJA; DID; DIDA; DKC	ADOPTED: 2.4.14; 9.4.04; 7.17.79; 8.21.12; 6.29.99;Ca1.28.86
<ol style="list-style-type: none"> 1. The Board of Education is committed to the principles of fiscal accountability, transparency, and ethical financial management to safeguard public funds. 2. The Board of Education complies with all applicable state and federal procurement laws. The Board delegates to the Chief Procurement Officer (Director of Purchasing) authority to carry out the procurement functions of the district, the authority to establish procedures for small purchases, and to ensure such functions are in accordance with established policies, regulations, and procedures. The Director of Purchasing may delegate or withdraw delegated purchasing authority from other employees. 3. The Board expects employees and staff to act in a responsible and ethical manner regarding District resources consistent with the Utah Public Officer’s and Employee’s Ethics Act. 4. The Board authorizes the Superintendent and District Administration to develop administrative regulations consistent with this policy. Administrative regulations are subject to review and approval by the Board. 		
	ADMIN REG: 200.2-1	APPROVED: 3.17.15
ADMINISTRATIVE REGULATION—200.2-1: (Purchasing and Contract Protocols)		
<ol style="list-style-type: none"> 1. All procurement activities must be conducted in accordance with all applicable procurement laws, including Utah Procurement Code and the Utah Public Officers’ and Employees’ Ethics Act. District employees shall also comply with all District policies and procedures when making any purchases. 2. All contracts must be approved and signed by the Business Administrator/CFO or her/her designee. 3. Except for small purchases made in accordance with Administrative Regulation 200.23, no purchase will be made, and no indebtedness will be incurred, by any District officer or employee without prior Board approval. 		



	ADMIN REG: 200.2-2	APPROVED: 3.17.15
<p>ADMINISTRATIVE REGULATION—200.2-2: (Illegal Activities)</p> <ol style="list-style-type: none"> 1. Employees participating in any aspect of a procurement process shall not use their position to request or receive gratuities or kickbacks. 2. Employees are prohibited from artificially dividing a purchase order, regardless of the method, to avoid exceeding the dollar expenditure limits established by the District. It is unlawful and a violation of District policy to intentionally structure a purchase to evade any of the thresholds set out in this policy, and such actions are subject to criminal penalties and may result in employee disciplinary action, up to and including termination (e.g., splitting up the purchase of uniforms, club or athletic equipment, or textbook orders). 3. Violations of the state’s procurement and ethical laws, including those stated above, are punishable as a misdemeanor or felony depending on the dollar amount involved. 4. Caution should be exercised with using purchase cards, and employees should not split purchases with such cards to stay under daily purchase limits on purchase cards or the established purchasing thresholds. Utah Code § 63G-6a-408(8), (9) (2014) 		
	ADMIN-REG: 200.2-3	APPROVED: 3.17.15
<p>ADMINISTRATIVE REGULATION—200.2-3: (Small Purchases)</p> <p>Definitions:</p> <ol style="list-style-type: none"> 1. “Small Purchase”: means a procurement (e.g., a single or cumulative purchase) by the District that does not require the use of a standard procurement process (e.g., bidding, requests for proposals) and may be approved by the Chief Procurement Officer or designee. 2. “Annual cumulative threshold”: means the maximum total amount that the District may expend to obtain procurement items as small purchase from the same source in a single year. 3. “Individual procurement threshold”: means the maximum amount that the District may purchase a procurement item as a small purchase. 4. “Single procurement aggregate threshold”: means the maximum total amount that the District may expend to obtain multiple procurement items from one source at one time as small purchases. 		



Purchases:

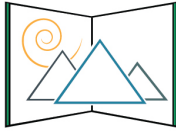
1. Procurement of items or services costing more than \$80,000 must be approved by the Board of Education.
2. A purchase may exceed the thresholds only if the Board or its designee gives written authorization and the written authorization sets forth the reason for exceeding the threshold.
3. The District may not use the small purchases process for ongoing, continuous, and regularly scheduled procurements that exceed the annual cumulative threshold. The District shall use an awarded contract or another standard procurement process for regularly scheduled procurements in excess of the annual cumulative threshold.

ADMIN REG:
200.2-4

APPROVED:
3.17.15

ADMINISTRATIVE REGULATION—200.2-4: (Expenditure of Public Funds; Cash Handling; Donations; Gifts)

1. **Expenditure of Public Funds:** Consistent with state administrative rule the District establishes procedures for expenditure of public funds, including checks, electronic transfers and credit/debit cards by individual schools as outlined in the Canyons School District (CSD) Financial Accounting Manual and Purchasing Department Training resources. (See, R277-113 (5)(C)(2)). Please refer to these sources for questions regarding credit card transactions, employee reimbursements, travel, payroll, length of multi-year contracts, procurement law requirements, and exclusive contracts.
2. **Cash Handling:** Consistent with state administrative rule the District establishes Cash Handling procedures for operation in Canyons School District as outlined in Cash Receipts section of the Canyons School District Financial Accounting Manual. (See, R277-113 (5)(C)(1)). Please refer to the Financial Accounting Manual for Cash Handling procedures.
3. **Donations and Gifts:** Consistent with state administrative rule the District establishes procedures for monetary donations, donations and gifts with donor restrictions, donations of gifts, good, materials or equipment, and funds for items designated for construction or improvement of facilities. (See, R277-113 (5)(C)(4)). Please refer to the outlined sections of the Canyons School District Financial Accounting Manual for specific donation procedures.
 - 3.1. All donations to Canyons District schools received over \$500.00 dollars must be forwarded to the Canyons Education Foundation for completion of proper accounting paperwork and issuance of tax receipts. Booster Clubs fundraisers and school fundraisers are exempt from this provision.



- 3.2. A parent donation to support a specific activity (e.g., fieldtrip) in the school will be accepted and will not be considered a fundraiser if the following stipulations are met:
- 3.2.1. Donations must be solicited but are entirely elective with regard to parent participation.
 - 3.2.2. Donations must not be a factor in determining if a student participates in the activity for which the donations are solicited.
 - 3.2.3. Donations must be solicited in writing and approved by the school administration.
 - 3.2.4. Donations must be accounted for and recorded through the school office.

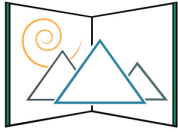
ADMIN REG:
200.2-5

APPROVED:
3.17.15

ADMINISTRATIVE REGULATION—200.2-5: (Fundraising)

Any administrator, faculty, or staff member, coach, or advisor or other district employee that is involved with fundraising shall review and comply with the standards set forth in Policy 200.2 Fiscal Accountability and state law.

- 1. The District provides funds for specific educational functions on an equitable basis; therefore, no fundraising effort (school partnership) will be approved that would generate funds for the following categories:
 - 1.1. Textbooks and supplies (purchase of)
 - 1.2. Transportation of students between school and home on a regular basis
 - 1.3. The purchase or construction of an additional classroom (s)
 - 1.4. The hiring of licensed, educational support professional or paraprofessional staff
- 2. All schools may participate annually in the following fundraisers:
 - 2.1. Two (2) school fundraisers:
 - 2.1.1. One (1) fundraiser sponsored by the school.
 - 2.1.2. One (1) fundraiser sponsored by the school and/or PTA.
 - 2.1.3. Should a compelling financial need arise to conduct an additional fundraiser, approval must be obtained from the principal and the Superintendent or designee.
 - 2.2. Two charitable fundraisers (such as activities sponsored by nonprofit [501C-3] organizations).
- 3. Fundraiser Approval Criteria:
 - 3.1. A needs assessment must be conducted before a fundraiser can be approved in order to determine the amount of funds required and the methods used to raise the



funds.

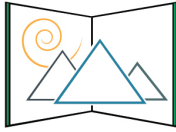
- 3.2. All local school fundraisers must be submitted in writing to the School Performance Director for review and approval using the Fundraising Request form.
- 3.3. The Canyons Education Foundation is responsible to review and approve fundraising permits on behalf of commercial entities used for school fundraising. School personnel/PTA may only use Foundation approved entities. School personnel may recommend potential commercial entities for review and approval by the Foundation.
- 3.4. Students must not be compelled to sell or purchase products or services and must be free to voluntarily participate without peer or group pressure. Care must be taken in awarding bonuses or prizes to individuals or groups so that students do not feel pressured into competitive selling.
- 3.5. Students are not to miss class (instructional time) to participate in fundraisers.
- 3.6. Charitable fundraising will not be endorsed or sponsored on a District wide basis. Materials that advertise other charitable fundraising activities may be placed in the school office or other locations to be determined by the school administration.
4. School Level Guidelines:
 - 4.1. The guidelines for elementary school and middle school vary from guidelines for high school. Funds raised in elementary and middle schools are primarily used to support school activities, enhance instruction, and for general operational assistance for school. Elementary and middle school students are restricted by policy from participating in overnight travel.
 - 4.2. Subject to review and approval by the School Performance Director, high school students are allowed more opportunities to raise funds due to the unique demands for activity program funding. Fundraisers that involve students in the sale of a product/service or the solicitation of a donation will be allowed. Door-to-door sales will not be allowed.
5. Booster Club Guidelines: Please refer to CSD Accounting Manual for Booster Club Guidelines.

ADMIN REG:
200.2-6

APPROVED:
3.17.15

ADMINISTRATIVE REGULATION—200.2-6: (Canyons Education Foundation)

1. Fundraiser Partnerships: (Foundation Initiated)
 - 1.1. The Canyons Education Foundation develops partnerships with organizations for the purpose of raising funds for the schools and the Foundation. A list of these organizations is disseminated to the schools on a regular basis (available at www.foundation.canyonsdistrict.org). School personnel are required to consider



these partnerships to raise funds for the school or school organizations.

- 1.2. The Canyons Education Foundation Director shall consult with the Superintendent of Schools or designee to disseminate fundraising information to the school or the District.
- 1.3. All Canyons Education Foundation partnerships fundraisers are subject to the level guidelines of this policy.

2. Advertising Partnerships (commercial and nonprofit)

2.1. The Canyons Education Foundation and the Canyons School District may not distribute advertisements to students unless there is a direct financial benefit to the district from the sale of the advertised product/service. All requests to distribute advertising to students must be reviewed and approved by the Canyons Education Foundation Director. The Foundation Director will approve requests using criteria that evaluate the reputation of the advertising entity and the potential for revenue to support Foundation activities, among others. The local school administration is responsible to ensure that any advertising to be distributed to students has been approved by the Canyons Education Foundation Director.

2.2. Advertisements from all other commercial enterprises may be placed in the school office for interested students and parents with the approval of the school administration.

REFERENCES

None

FORMS

None

CANYONS BOARD OF EDUCATION

This online presentation is an electronic representation of the Canyons School District's currently adopted policy manual. It does not reflect updating activities in progress. The official, authoritative manual is available for inspection in the office of the Superintendent located at 9361 South 300 East Sandy, UT 84070.