



## WINTER SPORTS SCHOOL FISCAL POLICY

### PURPOSE

It is the policy of The Winter Sports School in Park City (WSS) that purchasing and procurement decisions and all fiscal procedures are in compliance with Utah State Law and with Utah State Office of Education (USOE) Rule 277-113, and are subject to a formal approval process, with checks and balances, to safeguard public tax dollars, protect school assets, and preclude potential conflicts of interest.

### PROCEDURAL DETAILS

#### 1. GENERAL

- a. This policy will be posted on the WSS website.
- b. This policy will be reviewed by the WSS Trustee Finance Subcommittee to ensure continued compliance with Utah State Law and USOE Rule 277-133 in advance of our annual Board of Trustees meeting in March of each year.
- c. All money received by The WSS, whether from the USOE, from fundraising efforts, or from school sponsored activities, etc., will be considered public funds in accordance with USOE Rule 277-133-1G.
- d. WSS will contract an external auditor to perform a financial compilation of WSS financial records at the conclusion of its planning year (June 30<sup>th</sup>, 2014), and a full audit at the end of each operational year.
- e. Filed Form 990s, compilation reports, and audit reports, along with documented responses to all management notes, will be retained at the WSS campus and backed up electronically.
- f. WSS will not do business with other public schools, public school districts, or private schools for student services, including credit recovery courses, Homecoming or Prom events, etc.
- g. This policy will include guidelines for the WSS system of student fees, and prohibit practices that would exclude those unable to pay from participation in school-sponsored activities.
- h. The WSS fiscal year will be from July 1<sup>st</sup> to June 30<sup>th</sup> as of July 1<sup>st</sup>, 2014.

#### 2. CASH HANDLING

- a. The school will comply with all applicable state and federal laws.



- b. All receipting of funds at the school should be done by the WSS Business Manager or Head of School. Cash amounts should always be verified, in writing, upon receipt by the WSS Business Manager or Head of School. No receipting should take place in the classroom or in unapproved off-site locations. Employees shall instruct payers to take all cash, checks, and credit card transactions to the WSS office for receipt. Provisions exist for cash receipting and collection at approved WSS-sponsored activities or functions held off campus.
  - c. All funds shall be kept in a secure location controlled by the front office until they are deposited in a school-approved fiduciary institution. Funds should be deposited daily or within three days after receipt, in compliance with Utah Code 51R4R2(2)(a), in a school-approved account. Employees should never hold funds in any location for any reason.
  - d. All checks are to be made payable to The Winter Sports School in Park City, and restrictively endorsed upon receipt. Checks are not to be made payable to an employee, a specific department, or a program.
  - e. All funds (cash, checks, credit card payments, school lunch funds, etc.) received must be receipted by student or family account, if applicable, and recorded in the school's accounting records.
  - f. Documentation will be retained, and will demonstrate proper cash controls (signatures for approval, tally sheets, reconciliations, etc.).
  - g. Periodic audits or reviews will be performed for all cash activity.
  - h. All activities involving cash will be supervised by a school employee or authorized volunteer.
3. EXPENDITURE of PUBLIC FUNDS
- a. As of the start of its first operational year as a Utah State Charter School on July 1<sup>st</sup>, 2014, all WSS funds will be considered public, including all assets and cash reserves derived from its 20-year history as a private high school.
  - b. All purchases must be approved by the Head of School.
  - c. Purchases totaling over \$5,000 must be approved by the Board of Trustees Financial Subcommittee.
  - d. WSS does not intend to enter into multi-year contracts with 3<sup>rd</sup> party vendors. However, WSS may retain the services of 3<sup>rd</sup> party vendors from year to year or project to project without initiating a new bid process, provided that the relationship with said vendor is established, successful, and its continuation is in compliance with all applicable Utah



## State Laws and USOE Rules.

### 4. FEES

a. The Utah Constitution vests general control and supervision of the public education system in the State Board of Education and provides that secondary schools shall be free except that fees may be imposed in secondary schools as authorized by the Legislature. The Head of School, Assistant Head of School and Business Manager are all authorized personnel to administer these policies at The Winter Sports School.

#### i. Classes and Activities During the Regular School Day

1. All students attending The Winter Sports School will be charged a fee, which relate to materials or activities related to the instructional or team-building curriculum at The Winter Sports School.
2. If a class is established or approved, which requires payment of fees or purchase of materials, tickets to events, etc., in order for students to participate fully and to have the opportunity to acquire all skills and knowledge required for full credit and highest grades, the class shall be subject to the fee waiver provisions of Utah Administrative Code R277-407-6.
3. Students of all grade levels may be required to provide materials for their optional projects, but a student may not be required to select an optional project as a condition for enrolling in or completing a course. Project-related courses must be based upon projects and experiences that are free to all students.
4. WSS students are required to provide their own student supplies.
5. WSS students are required to replace supplies provided by the school which are lost, wasted or damaged by the student through careless or irresponsible behavior.

#### ii. School Activities Outside of the Regular School Day

1. Fees may be charged in connection with any school-sponsored activity for secondary students if the participation is voluntary and does not affect a student's grade or ability to participate fully in any course taught during the regular school day. This section applies to school-sponsored



activities before and after school and on days when school is not in session.

2. Fees may be charged for extra-curricular activities sponsored by The Winter Sports School.

b. General Provisions

- i. No teacher, administrator, or other employee, or agent of the school may charge or assess a fee in connection with any class or school-sponsored or supported activity, including extra-curricular activities, unless the fee has been set and approved by The Winter Sports School Board of Trustees in accordance with this policy.
- ii. A School Fee Schedule shall be approved by the Board of Trustees each year, prior to the start of the WSS school year. Provisions shall be made for a public hearing designed to ensure public notice and participation at this annual adoption.
- iii. No present or former student may be denied receipt of report cards or records for failure to pay school fees other than a reasonable charge made to cover the cost of duplicating and mailing. No charge may be made for duplicating or mailing copies of school records to a secondary school in which the student is enrolled or intends to enroll.
- iv. In accordance with Utah Code Ann. § 53A-11-806, The Winter Sports School will withhold the issuance of official grade reports, diploma, and (or) transcript of any student responsible for the loss or willful cutting, defacement, injury, or other damage to school property until the student or the student's parent or guardian has reversed and (or) paid for the damages.
- v. WSS students shall be given notice and an opportunity to pay fines prior to withholding issuance of official written grade reports, diplomas and transcripts.
- vi. If the student and the student's parent or guardian are unable to pay for damages or if it is determined by the school in consultation with the student's parents that the student's interests would not be served if the parents were to pay for the damages, then WSS may provide for a program of voluntary work for the student in lieu of the payment.
- vii. Optional fees for yearbooks, spirit wear, optional items, and other similar items are not Required Fees and are not subject to the Fee Waiver section of this Policy.



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- viii. Monies received by WSS and designated by families as applicable to optional fees will instead be applied to required fees and tuition if the family has an outstanding balance for required fees and (or) tuition.
  - ix. There are separate fee schedule structures for Grades 9-11 versus Grade 12 (see The Winter Sports School Fee Schedule).
  - x. Students shall be able to enroll and participate in any class and have the opportunity to acquire all skills and knowledge required for full credit and accurate grades, without paying a fee in accordance with the Fee Waiver section of this policy.
  - xi. Requirements to provide fee waiver or alternate method of payment shall not apply to charges for lost or damaged school property.
  - xii. The Winter Sports School may employ the services of a collection agency to collect unpaid student fees.
  - xiii. The school shall complete and submit the required Secondary Compliance forms annually as they are outlined by the Utah State Office of Education (USOE).
  - xiv. All mandatory School Fees are non-refundable and payable on or before the first day of school.
- c. Waiver of Fees: To ensure that no student is denied the opportunity to participate in a class or school-sponsored or supported activity because of an inability to pay a fee, The Winter Sports School shall provide for adequate waivers or other provisions in lieu of fee waivers. The procedure shall include the following:
- i. At the beginning of each school year, The Winter Sports School shall provide to parents the required Fee Waiver Forms as outlined by the Utah State Office of Education, a copy of The Winter Sports School's Fee Schedule, and the Fee Waiver Policy and appeal process.
  - ii. The Head of School, Assistant Head of School and Business Manager are all responsible for administering this Policy. They shall review all fee waiver applications in a professional manner and shall have sole authority to grant fee waivers, partial waivers, or arrange for an alternative method of payment. They may request the student to perform some alternative service in lieu of a waiver.





- iii. Alternate schedules for fee payment may be accepted by the WSS Business Manager when requested by the parent/guardian of a student.
- iv. The process for obtaining waivers or pursuing alternative schedules shall be administered fairly, objectively, timely, and avoid unreasonable burdens on students and parents.
- v. Parents of students who are denied a waiver may appeal the decision in writing to The Head of School and then the Board.
- vi. Confidentiality shall be maintained for all students who not only make application for waivers, but also to those who are granted waivers and/or participate in lieu of fee waiver programs.
- vii. Eligibility for fee waivers:
  1. The following three situations shall qualify students for fee waivers (in accordance with USOE rule):
    - a. State custody or foster care;
    - b. Students receiving public assistance in the form of Aid to Families with Dependent Children (AFDC), Supplemental Security Income (SSI), or similar governmental assistance programs; and
    - c. Students who qualify for a free or discounted school lunch program.
  2. Case-by-Case Determinations
    - a. For students who do not qualify for waivers as listed above, The Winter Sports School shall make an executive determination on a case-by-case basis if a student qualifies for waivers. The Winter Sports School shall consider extenuating circumstances such as, but not limited to, exceptional financial burdens, reduction of income, family crisis, extraordinary medical expenses, or is not reasonably capable of paying the fees.
- d. Fee Policy References
  - i. The Winter Sports School Fee Schedule
  - ii. [Utah Code 53A-11-806](#)
  - iii. [Utah Code 53A-12 \(102-104\)](#)
  - iv. [USBE Website \(School Law and Legislation\)](#)

## 5. FUNDRAISING



- a. A “WSS-sponsored” fundraising event means an event that is authorized by the WSS Board of Trustees, Head of School, or Board Subcommittees which satisfies one or more of the following criteria.
  - i. The event is managed or supervised by school administration, staff, or authorized volunteers.
  - ii. The event uses the school’s facilities, equipment, or other school resources.
  - iii. The event is supported or subsidized by WSS funds.
- b. All funds received by WSS at WSS-sponsored fundraising events and activities are considered public funds. All funds raised are subject to the Cash Handling section of this policy to the extent feasible, and to other applicable WSS policies and Utah State Laws and USOE Rules. This includes all donations to the school, regardless of whether or not such donations are part of any fundraising activity or event.
- c. WSS-sponsored fundraising events and activities may:
  - i. Use the school’s name, facilities, and equipment.
  - ii. Utilize school employees and other resources to supervise, promote, and otherwise staff the activity or fundraiser.  
Be insured under the school’s liability insurance policy.

## 6. DONATIONS and GIFTS

- a. Records of individual donations – whether cash or in-kind – shall be kept that include the donor’s name, and address for donations of \$250 or more in value. WSS’s Tax ID will be included on all acknowledgement correspondence to the donor. For donors who request anonymity, access to such records shall be limited to the Business Manager, Head of School, and the WSS Board of Trustees Finance Subcommittee.
- b. WSS services may not be offered in exchange for any donation or gift.
- c. Gifts made directly to WSS Faculty and staff members for birthdays, holidays, end-of-year, etc. may not exceed \$100 in value. Gifts exceeding \$100 in value must be made through the WSS office to ensure the anonymity of the gift provider to the recipient, so that no case can be made for favoritism, etc. Where gifts exceed \$100 in value and anonymity is not successfully preserved, the gift must be returned to the provider or donated to the Winter Sports School general fund subject to Section 5.a above.



- d. Naming rights and other donor recognitions are at the discretion of the WSS Head of School and Fundraising Subcommittee.
- e. No WSS funds or assets may be contributed to any political party or organization or to any individual who either holds public office or is a candidate for public office.

## 7. PROCUREMENT POLICY and PROCEDURES

- a. All purchases must be approved by the Head of School.
- b. Purchases totaling over \$5,000 must be approved by the Board of Trustees Financial Subcommittee.
- c. For purchases totaling between \$5,000 and \$50,000, the Head of School will request bids from no less than two potential providers or procure the purchase from a holder of a Utah State Cooperative Contract, listed online at <http://purchasing.utah.gov/>. Should the bid process be followed, potential providers will be evaluated on the basis of cost (lower is preferred), timeliness of the quote, comprehensiveness of goods or services provided (more comprehensiveness is preferred unless it comes with too high a cost increase), references and reputation, and whether a prior relationship exists with The Winter Sports School. A prior relationship which has culminated in the successful completion of past projects may render moot the need for a bid process at the discretion of The Winter Sports School, if the past work was similar in nature to the new contemplated work and if it was completed to The Winter Sports School's satisfaction.
- d. For purchases in excess of \$50,000, the Head of School will publicly announce the upcoming purchase or project on the school's website and then perform as prescribed in item 7c above.
- e. If any purchase brought before The Head of School or a School Trustee for review represents a potential conflict of interest, said conflict of interest will be disclosed, and the involved party will recuse himself or herself from the decision.