



JUNE 2017 KASB POLICY UPDATES

To: Member Unified School Districts and other Member Organizations
From: Angie Stallbaumer, KASB Policy Specialist/Staff Attorney
Re: Recommended Board Policy Updates

Congratulations on completing another successful school year! While we find that the summer months present new challenges and still plenty of things to do, it is always a starting point for the new school year to have student contact days in your rearview mirror.

KASB has posted these packets using password protection on our new website. To access them, go to <https://kasb.org/policyupdates2017/> and type in the password “**Policy17**” (case sensitive) when prompted. The accompanying documents are the second set of fiscal year 2016-2017 policy updates we’ve issued. If you did not receive the December 2016 Policy Updates, please email me at astallbaumer@kasb.org or KASB’s paralegal, Leslie Garner, at lgarner@kasb.org, so we can get them sent your way.

The following policy recommendations have been edited and revised by the KASB Legal/Policy Services staff. Along with this letter, you will find a table explaining the changes in policy and copies of each policy showing the edits to each using Track Changes in Word. Clean copies of the policies with all edits incorporated may also be downloaded at your convenience at the aforementioned link.

The purpose of these revisions and new policy and regulation offerings is primarily to ensure compliance with new Federal laws and regulations.

The contents of this policy package should be reviewed by the superintendent, the clerk, and the board. It may not hurt to run it by your other district administrators, staff, and student body representatives. If any of the new policy recommendations meet district needs, they are ready to add to the policy book or handbook **after board approval**.

Once adopted, policies have the force and effect of law. Suggested policies should not be placed in the policy book or handbook without an opportunity for board discussion and an official motion to approve their addition to the district's policy system.

Minutes from the meeting should reflect when policies were adopted and which policies were approved. To save time in case of an audit, file a copy of the minutes with critical policies required by law.

Notice the phrase "KASB Recommendation – [date]" on each policy. This should reduce confusion as to which KASB policy recommendation is the most current. Remember to delete the date of the KASB recommendation and put in the local adoption date or maintain both separately if it's helpful for you.

Clerks must also make sure an historical policy file is maintained in the district containing older versions of the policies for future reference. Note that these may be scanned and retained electronically to ease your storage burden, but you don't want to discard them altogether.

We sincerely hope these policy recommendations will be helpful for you. If you have comments, questions, or concerns about these policy recommendations, or if you have additional policy questions, call 1-800-432-2471 and ask to speak to Angie Stallbaumer; email me at astallbaumer@kasb.org; or contact another member of the KASB Legal/Policy Services staff.

Sincerely,

Angie Stallbaumer

KASB Policy Specialist/Staff Attorney

JUNE 2017 UPDATED KASB POLICIES

POLICY CODE OR DESCRIPTION	RATIONALE FOR RECOMMENDED REVISION OR ADDITION	RECOMMENDED ACTION
<p>DFAC (Federal Fiscal Compliance) → NEW</p>	<p>This policy and the procedures which accompany it should summarize many of the key procedural aspects of compliance with the federal Uniform Grant Guidance (UGG) requirements. The UGG controls the handling of federal funds, and this policy provides a 10,000-foot view of what federal fiscal compliance will look like. The sample procedures provided, should you choose to adopt them, will hopefully get you a lot closer to complying with the UGG. The Kansas State Department of Education (“KSDE”) can help you fill in the blanks where more or different coverage may be necessary.</p> <p>While the UGG has been around for a while now, extensions have been granted to allow districts to operate without more detailed procedures in place for handling federal dollars until now.</p> <p>As of July 1, you are expected to have specific procedures adopted for the handling of federal funds, including procurement procedures.</p>	<p>Review and adopt the policy if desired. Procedures on handling federal funds are going to be required soon, but you can craft your own, if preferred.</p>
<p>DFAC Sample Procedure (Allowability of Costs – Federal Programs) → NEW</p>	<p>All costs supported by federal education funds must meet the standards outlined in the Education Department General Administrative Regulations, 2 CFR Part 3474 and 2 CFR Part 200, Subpart E.</p> <p>Part 200 sets forth general cost guidelines as well as rules for purchasing specific types of items with federal funds, both of which must be considered when determining whether a cost is an</p>	<p>Review and adopt if useful in absence of similar fiscal procedures. The compliance deadline is July 1, 2017.</p>

	<p>allowable expenditure of federal funds. The expenditure must also be allowable under the applicable program statute, accompanying program regulations, nonregulatory guidance, and grant award notifications.</p> <p>This procedure attempts to cover these allowability issues.</p>	
<p>DFAC Sample Procedure (Cash Management- Federal Programs) → NEW</p>	<p>Generally, the school district receives payment from KSDE on a reimbursement basis. In some circumstances, the district may receive an advance of federal grant funds. This procedure addresses responsibilities of the district and district staff under those alternative payment methods. In either case, the district must maintain accounting methods and internal controls and procedures that assure responsibilities are covered.</p>	<p>Review and adopt if useful in absence of similar fiscal procedures. The compliance deadline is July 1, 2017.</p>
<p>DFAC Sample Procedure (Grant Subrecipient Monitoring Procedures – Federal Programs) → NEW</p>	<p>If you have no intent to disperse federal funds received through a federal award to other entities and assign responsibilities to the outside entities to conduct a portion of the work, then you may not require this procedure. But we’ve provided it as an explanation of how those flow-through situations may be handled.</p>	<p>Review and adopt if useful in absence of similar fiscal procedures. The compliance deadline is July 1, 2017.</p>
<p>DFAC Sample Procedure (Procurement – Federal Programs) → NEW</p>	<p>This procedure tries to tackle the interplay between federal purchasing requirements and the Kansas Bid Law when the district is purchasing items with federal funds. It also includes the current dollar amounts for the federal micro-purchase threshold and simplified acquisition threshold, based on the adjustments published in the Federal</p>	<p>Review and adopt if useful in absence of similar fiscal procedures. The compliance deadline is July</p>

	<p>Register. Keep in mind that these federal thresholds should be reviewed and updated at least annually.</p> <p>As July 1st approaches, please review these procurement procedures and make sure they work for you. Note that the bulk of the suggested procedure comes either from federal or state law, so getting too heavy-handed with edits is ill-advised without consulting your board attorney or KSDE. However, there are some areas where you can decide who oversees certain decisions, whether purchase orders or requisitions are required, etc.</p>	1, 2017.
DFAC Sample Procedure (Type of Costs, Obligations and Property Management – Federal Programs) → NEW	It covers how costs are categorized, how obligations are handled, and what you are expected to do with property purchased with federal funding.	Review and adopt if useful in absence of similar fiscal procedures. The compliance deadline is July 1, 2017.
GAN Sample Procedure (Travel Reimbursement – Federal Programs) → NEW	This procedure differentiates between reimbursing for regular employee travel and instances when travel costs may be covered by federal grant moneys. This procedure is based on 2 C.F.R. Sec. 200.474.	Review and adopt if useful in absence of similar fiscal procedures. The compliance deadline is July 1, 2017.
JGCA (Local Wellness Policy) → Revised	The United States Department of Agriculture’s Food and Nutrition Service finalized regulations on July 29, 2016, to create a framework and guidelines for	Review and adopt, as this reflects current federal law. This

written wellness policies established by local school entities. The final rule (7 CFR Sec. 210.31) expands the requirements to strengthen policies and increase transparency, with the responsibility for developing, implementing, and evaluating a wellness policy placed at the local level so the unique needs of each school entity can be addressed.

This final rule requires school entities to fully comply with the requirements before **July 1, 2017**.

Under the final rule, school wellness policies must include:

1. Specific, measurable goals for nutrition education and promotion, physical activity, and other school based activities that promote student wellness.
2. Establishment of designated school official(s) responsible for the implementation and oversight of the school wellness policy and ensuring that each school complies with the policy.
3. Language stating that an assessment of the school wellness policy will take place every three years, with the results of the assessment made available to the public.
4. How the school entity will inform the public about the content and implementation of the school wellness policy, on an annual basis.
5. Standards and nutrition guidelines for all foods and beverages sold to students on the school campus during the school day that are consistent with established federal nutrition standards (school meal nutrition standards and Smart

is a mandated policy for any school entity participating in federal Child Nutrition programs, including the National School Lunch and School Breakfast Programs.

- Snacks in School).
6. Standards for all foods and beverages provided, but not sold, to students during the school day (such as classroom parties, snacks brought in by parents/guardians, or other foods given as incentives).
 7. A statement that the marketing of foods and beverages to students on the school campus during the school day may only be permitted if the foods/beverages meet the established federal nutrition standards. See changes to JGHB.
 8. Language to clarify the school entity's responsibility to retain records documenting compliance with the requirements of the school wellness policy.

JGCA Sample Plan Language
(District Wellness Plan) → NEW

This sample district wellness plan is provided as a starting off point for addressing the more detailed wellness issues required to be addressed in board policy pursuant to 7 CFR Sec. 210.31.

Please note that the language contained in this plan is optional, and we urge you to adjust it to make it fit your district's needs. The only language provided which tracks federal law very closely is the language on nutrition guidelines for all foods and beverages at school. But even this section has optional language for your consideration after the basic terminology is covered.

If you have your own plan in place, then feel no obligation to adopt this language, we just provided it to fill in some gaps caused by the changes to the federal

Review, revise to fit local needs, and adopt language on or before June 30, 2017.

	regulation requiring more detailed procedures.	
JGHB (Vending Machines and Other Automated Play Machines) → Revised	We added language to our vending machine policy providing that foods and beverages available in them would be in compliance with federal nutrition standards on snacks in schools.	Review and adopt if preferred to old language.
Lactation Accommodations Optional Employee Handbook Language → NEW	<p>Many of our districts have been contacted by the Kansas Breastfeeding Coalition in recent weeks to encourage their adoption of a lactation accommodation policy for employees. While having a policy on this topic is NOT required, federal law does require accommodations be made for nursing mothers under certain circumstances.</p> <p>For starters, the Fair Labor Standards Act (FLSA) provides protections for non-exempt (generally classified) staff. The act provides in 29 U.S.C.A. Sec. 207(a) that employers are to provide reasonable break time for an employee to express breast milk for her nursing child for one year after the child's birth each time she has a need to do so. It further provides in Subsection (b) that a place other than a bathroom, which is shielded from view and free from intrusion from coworkers and the public, must be provided for this purpose.</p> <p>Keep in mind that the FLSA does not require an employer to compensate the non-exempt employee receiving such break time for the time spent expressing milk unless, for example, she is still obligated to do work tasks such as answer the phone during that time. Also, this requirement does not apply to employers with less than 50 employees if</p>	Review and adopt, if desired. The accommodations outlined in this policy are only specifically required in law for non-exempt staff presently, but there is no legal requirement you have a policy on this topic.

the requirements would impose an undue hardship by causing the employer significant difficulty or expense when considered in the relation to the size, financial resources, nature, or structure of the employer's business.

The Equal Employment Opportunity Commission (EEOC) Guidance document from June of 2015 and some federal case law also suggest that nursing mothers have protections under the Pregnancy Discrimination Act (PDA). In essence, lactation is seen as a pregnancy-related medical condition for implication of the protections against discrimination afforded by the PDA.

There is also a Kansas statute, K.S.A. 65-1,248, that allows women to breastfeed in any place they have a right to be, but it is geared more toward directly breastfeeding an infant in a place of public accommodation, such as on a city bus, in a public place, or even at a school-sponsored activity or event if they are a spectator. While this one does not directly apply to employees in the work setting, the public policy of Kansas seems to be that breastfeeding is encouraged and that reasonable accommodations for doing so should be considered in the work place.

So, we've offered a sample employee handbook policy for your consideration. As written, it does not specify that it is just for non-exempt staff, but you could limit it so by changing the terminology or simply putting it in classified employee handbooks and nowhere else.

Keep in mind that the EEOC guidance and PDA concerns would apply equally as well to your exempt staff even though they don't have the specific protections under the FLSA, so it might not be a bad

	idea to consider making this a policy for all staff even though it is harder to schedule around these breaks with your teaching staff.
TOTAL=	2 Existing Policy Revisions 1 New Policy 6 Sample Procedures 1 Sample Plan 1 Optional Employee Handbook Policy

Source: KASB Legal and Policy Services

DFAC Federal Fiscal Compliance (See CMA, CN, DFAA, and DFAB) DFAC

The board shall ensure federal funds received by the district are administered in accordance with federal requirements, including but not limited to the federal Uniform Grant Guidance. This policy outlines the district's responsibilities when federal funding is considered. The board designates the _____ as the federal programs coordinator and district contact for all federal programs and funding.

The _____ shall establish and maintain a sound fiscal management system to include internal controls and federal grant management standards covering the receipt of both direct and state-administered federal grants and to track costs and expenditures of funds associated with grant awards. The superintendent, to assist in the proper administration of federal funds and implementation of this policy, may recommend additional procedures and regulations be adopted to supplement this policy.

The district's fiscal management system shall be designed with strong internal controls, a high level of transparency and accountability, and documented procedures to ensure that all fiscal management system requirements are met. Fiscal management standards and procedures shall assure that the following responsibilities are fulfilled:

- Identification – The district must identify, in its accounts, all federal awards received and expended and the federal programs under which they were received.
- Financial Reporting – Accurate, current, and complete disclosure of the financial results of each federal award or program must be made in

accordance with the financial reporting requirements of the Education Department General Administrative Regulations (EDGAR).

- Accounting Records – The district must maintain records which adequately identify the source and application of funds provided for federally-assisted activities.
- Internal Controls – Effective control and accountability must be maintained for all federal funds, real and personal property purchased therewith, and other assets acquired with federal funding. The district must adequately safeguard all such property and must assure that it is used solely for authorized purposes.
- Budget Control – Actual expenditures or outlays must be compared with budgeted amounts for each federal award. Procedures shall be developed to establish determination for allowability of costs for federal funds.
- Cash Management – The district shall maintain written procedures to implement the cash management requirements found in EDGAR.
- Allowability of Costs – The district shall ensure that allowability of all costs charged to each federal award is accurately determined and documented.

Time and Effort Reporting by Employees

All district employees paid with federal funds shall document the time they expend in work performed in support of each federal program, in accordance with law. Time and effort reporting requirements do not apply to contracted individuals.

Recordkeeping

The district shall develop and maintain a records management plan and related board policy, administrative regulations, and/or procedures for the retention, retrieval, and disposition of print and electronic records, including emails.

The district shall ensure the proper maintenance of federal fiscal records documenting:

- Amount of federal funds,
- How funds are used,
- Total cost of each project,
- Share of total cost of each project provided from other sources,
- Other records to facilitate an effective audit,
- Other records to show compliance with federal program requirements,
and
- Significant project experiences and results.

All records must be retrievable and available for programmatic or financial audit.

The district shall provide the federal awarding agency, Inspectors General, the Comptroller General of the United States, and the pass-through entity, or any of their authorized representatives, the right of access to any documents, papers, or other district records which are pertinent to the federal award. The district shall also permit timely and reasonable access to the district's personnel for interview and discussion related to such documents.

Records shall be retained for a minimum of three (3) years from the date on which the final Financial Status Report is submitted, or as otherwise specified in federal law or in the requirements of the federal award, unless a written extension is provided by the awarding agency, cognizant agency for audit, oversight agency for audit, or cognizant agency for indirect costs. If any litigation, claim or audit is started before the expiration of the standard record retention period, the records shall be retained until all litigation, claims or audits have been resolved and final action has been taken.

The district shall ensure that all personally identifiable data protected by statute or regulation is handled in accordance with the requirements of applicable law, regulations, board policy, administrative regulations, and procedures.

Subrecipient Monitoring

If the district awards subgrants, the district shall establish procedures to:

- Assess the risk of noncompliance.
- Monitor grant subrecipients to ensure compliance with federal, state, and local laws and board policy, regulations, and procedures.
- Ensure the district's records are adjusted to cure recordkeeping issues discovered through the subrecipient's audits, on-site reviews, or other monitoring.

Compliance Violations

DFAC Federal Fiscal Compliance

DFAC-5

Employees and contractors involved in federally funded programs and subrecipients shall be made aware that failure to comply with federal law, regulations, or terms and conditions of a federal award may result in the federal awarding agency or pass-through entity imposing additional conditions or terminating the award in whole or in part.

Approved:

KASB Recommendation – 6/17

DFAC ALLOWABILITY OF COSTS – FEDERAL PROGRAMS

(Sample Procedure)

Allowability of Costs – Federal Programs

Expenditures of federal funds must be aligned with approved budgeted items. Any changes or variations from the state-approved budget and grant application need prior approval from the state.

Delegation of Responsibility

When determining how the school district will spend its grant funds, the { } *Superintendent* { } *Business Manager* { } *Federal Programs Coordinator* will review the proposed cost to determine whether it is an allowable use of federal grant funds *before* obligating and spending those funds on the proposed good or service.

Allowability Determinations

All costs supported by federal education funds must meet the standards outlined in EDGAR, 2 CFR Part 3474 and 2 CFR Part 200, Subpart E, which are listed below. The { } *Superintendent* { } *Business Manager* { } *Federal Programs Coordinator* must consider these factors when making an allowability determination. A section entitled, *Helpful Questions for Determining Whether Costs are Allowable*, is located at the end of this document.

Part 200 sets forth general cost guidelines that must be considered, as well as rules for specific types of items, both of which must be considered when determining whether a cost is an allowable expenditure of federal funds. The expenditure must also be allowable under the applicable program statute (e.g., Title I of the Elementary and Secondary Education Act (ESEA), or the Carl D. Perkins Career and Technical Education Act (Perkins)), along with accompanying program regulations, nonregulatory guidance, and grant award notifications.

Restrictions in state and local rules or policy also must be considered. For example, travel and other job-related expenses incurred by employees are not allowable unless they also are in compliance with board policy GAN, administrative regulations, and related procedures.

Whichever allowability requirements are stricter will govern whether a cost is allowable.

General allowability determination factors include the following:

1. **Be Necessary and Reasonable for the performance of the federal award.** A cost is reasonable if, in its nature and amount, it does not exceed that which would be incurred by a prudent person under the circumstances prevailing at the time the decision to incur the cost was made. For example, **reasonable** means that sound business practices were followed, and purchases were comparable to market prices.

DFAC ALLOWABILITY OF COSTS – FEDERAL PROGRAMS

(Sample Procedure)

When determining reasonableness of a cost, consideration must be given to:

- Whether the cost is a type generally recognized as ordinary and necessary for the operation of the district or the proper and efficient performance of the federal award.
- The restraints or requirements imposed by factors, such as: sound business practices; arm's-length bargaining; federal, state and other laws and regulations; and terms and conditions of the federal award.
- Market prices for comparable goods or services for the geographic area.
- Whether the individual incurring the cost acted with prudence in the circumstances considering responsibilities to the district, its employees, its students, the public at large, and the federal government.
- Whether the district significantly deviates from its established practices and policies regarding the incurrence of costs, which may unjustifiably increase the federal award's cost. (2 CFR Sec. 200.404)

Whether a cost is **necessary** will be determined based on the needs of the program. Specifically, the expenditure must be necessary to achieve an important program objective. A key aspect in determining whether a cost is necessary is whether the district can demonstrate that the cost addresses an existing need, and can prove it. For example, the school entity may deem a language skills software program necessary for a limited English proficiency program.

When determining whether a cost is necessary, consideration may be given to:

- Whether the cost is needed for the proper and efficient performance of the federal award program.
 - Whether the cost is identified in the approved budget or application.
 - Whether there is an educational benefit associated with the cost.
 - Whether the cost aligns with identified needs based on results and findings from a needs assessment.
 - Whether the cost addresses program goals and objectives and is based on program data.
2. **Allocable to the federal award.** A cost is allocable to the federal award if the goods or services involved are chargeable or assignable to the federal award in accordance with

DFAC ALLOWABILITY OF COSTS – FEDERAL PROGRAMS

(Sample Procedure)

the relative benefit received. This means that the federal grant program derived a benefit in proportion to the funds charged to the program. (2 CFR Sec. 200.405)

For example, if fifty percent (50%) of a teacher's salary is paid with grant funds, then that teacher must spend at least fifty percent (50%) of his/her time on the grant program.

3. **Consistent with policies and procedures that apply uniformly to both federally-financed and other activities of the school entity.**
4. **Conform to any limitations or exclusions set forth as cost principles in Part 200 or in the terms and conditions of the federal award.**
5. **Consistent treatment.** A cost cannot be assigned to a federal award as a direct cost if any other cost incurred for the same purpose in like circumstances has been assigned as an indirect cost under another award.
6. **Adequately documented.** All expenditures must be properly documented.
7. **Be calculated in accordance with generally accepted accounting principles (GAAP), unless provided otherwise in Part 200.**
8. **Not included as a match or cost-share, unless the specific federal program authorizes federal costs to be treated as such.** Some federal program statutes require the nonfederal entity to contribute a certain amount of nonfederal resources to be eligible for the federal program.
9. **Be the net of all applicable credits.** The term "applicable credits" refers to those receipts or reduction of expenditures that operate to offset or reduce expense items allocable to the federal award. Typical examples of such transactions are: purchase discounts; rebates or allowances; recoveries or indemnities on losses; and adjustments of overpayments or erroneous charges. To the extent that such credits accruing to or received by the state relate to the federal award, they shall be credited to the federal award, either as a cost reduction or a cash refund, as appropriate. (2 CFR Sec. 200.406)

Selected Items of Cost

Subpart E of Part 200 sets forth principles to be applied in establishing the allowability of fifty-five (55) specific cost items (commonly referred to as Selected Items of Cost), at 2 CFR Sec. 200.420-200.475. These specific cost items are listed in the chart below along with the citation to the section of Subpart E addressing the allowability of that item. These principles are in addition to the other general allowability standards, and apply whether or not a particular item of cost is properly treated as direct cost or indirect (F&A) cost. Meeting the specific criteria for a listed item does not by itself mean the cost is allowable, as it may be unallowable under other standards or for other reasons, such as restrictions contained in the terms and conditions of a particular

DFAC ALLOWABILITY OF COSTS – FEDERAL PROGRAMS

(Sample Procedure)

grant or restrictions established by the state or in Board policy. If an item is unallowable for any of these reasons, federal funds cannot be used to purchase it.

School district employees responsible for spending federal grant funds and for determining allowability must be familiar with and refer to the Part 200 selected items of cost section. These rules must be followed when charging these specific expenditures to a federal grant. When applicable, employees must check costs against the selected items of cost requirements to ensure the cost is allowable and also check state, district, and program-specific rules.

The selected item of cost addressed in Part 200 includes the following (in alphabetical order):

Item of Cost	Citation of Allowability Rule
Advertising and public relations costs	2 CFR § 200.421
Advisory councils	2 CFR § 200.422
Alcoholic beverages	2 CFR § 200.423
Alumni/ae activities	2 CFR § 200.424
Audit services	2 CFR § 200.425
Bad debts	2 CFR § 200.426
Bonding costs	2 CFR § 200.427
Collection of improper payments	2 CFR § 200.428
Commencement and convocation costs	2 CFR § 200.429
Compensation – personal services	2 CFR § 200.430
Compensation – fringe benefits	2 CFR § 200.431
Conferences	2 CFR § 200.432
Contingency provisions	2 CFR § 200.433
Contributions and donations	2 CFR § 200.434
Defense and prosecution of criminal and civil proceedings, claims, appeals and patent infringements	2 CFR § 200.435
Depreciation	2 CFR § 200.436
Employee health and welfare costs	2 CFR § 200.437

DFAC ALLOWABILITY OF COSTS – FEDERAL PROGRAMS

(Sample Procedure)

Entertainment costs	2 CFR § 200.438
Equipment and other capital expenditures	2 CFR § 200.439
Exchange rates	2 CFR § 200.440
Fines, penalties, damages and other settlements	2 CFR § 200.441
Fund raising and investment management costs	2 CFR § 200.442
Gains and losses on disposition of depreciable assets	2 CFR § 200.443
General costs of government	2 CFR § 200.444
Goods and services for personal use	2 CFR § 200.445
Idle facilities and idle capacity	2 CFR § 200.446
Insurance and indemnification	2 CFR § 200.447
Intellectual property	2 CFR § 200.448
Interest	2 CFR § 200.449
Lobbying	2 CFR § 200.450
Losses on other awards or contracts	2 CFR § 200.451
Maintenance and repair costs	2 CFR § 200.452
Materials and supplies costs, including costs of computing devices	2 CFR § 200.453
Memberships, subscriptions, and professional activity costs	2 CFR § 200.454
Organization costs	2 CFR § 200.455
Participant support costs	2 CFR § 200.456
Plant and security costs	2 CFR § 200.457
Pre-award costs	2 CFR § 200.458
Professional services costs	2 CFR § 200.459

DFAC ALLOWABILITY OF COSTS – FEDERAL PROGRAMS

(Sample Procedure)

Proposal costs	2 CFR § 200.460
Publication and printing costs	2 CFR § 200.461
Rearrangement and reconversion costs	2 CFR § 200.462
Recruiting costs	2 CFR § 200.463
Relocation costs of employees	2 CFR § 200.464
Rental costs of real property and equipment	2 CFR § 200.465
Scholarships and student aid costs	2 CFR § 200.466
Selling and marketing costs	2 CFR § 200.467
Specialized service facilities	2 CFR § 200.468
Student activity costs	2 CFR § 200.469
Taxes (including Value Added Tax)	2 CFR § 200.470
Termination costs	2 CFR § 200.471
Training and education costs	2 CFR § 200.472
Transportation costs	2 CFR § 200.473
Travel costs	2 CFR § 200.474
Trustees	2 CFR § 200.475

Helpful Questions for Determining Whether Costs are Allowable -

In addition to applying the cost principles and standards described above, district staff involved in expending federal funds should ask the following questions when assessing the allowability of a particular cost:

1. Is the proposed cost allowable under the relevant program?
2. Is the proposed cost consistent with an approved program plan and budget?
3. Is the proposed cost consistent with program specific fiscal rules? For example, the school entity may be required to use federal funds only to supplement the amount of funds available from nonfederal (and possibly other federal) sources, or only as a match for funds from nonfederal sources.

DFAC ALLOWABILITY OF COSTS – FEDERAL PROGRAMS

(Sample Procedure)

4. Is the proposed cost consistent with EDGAR?
5. Is the proposed cost consistent with specific conditions imposed on the grant (if applicable)?
6. Is the proposed cost consistent with the underlying needs of the program? For example, program funds must benefit the appropriate population of students for which they are allocated. This means that, for instance, funds allocated under Title III of the Elementary and Secondary Education Act (ESEA) governing language instruction programs for Limited English Proficient (LEP) students must only be spent on LEP students and cannot be used to benefit non-LEP students.
7. Will the cost be targeted at addressing specific areas of weakness that are the focus of the program, as indicated by available data?

Any questions related to specific costs should be forwarded to the { } *Superintendent* { } *Business Manager* { } *Federal Programs Coordinator* who shall consult with the board's legal counsel for clarification as appropriate.

DFAC CASH MANAGEMENT – FEDERAL PROGRAMS

(Sample Procedure)

Cash Management – Federal Programs

Generally, the school district receives payment of federal funds from the Kansas State Department of Education (KSDE) on a reimbursement basis. In some circumstances, the district may receive an advance of federal grant funds. This procedure addresses responsibilities of the district and district staff under those alternative payment methods. In either case, the district shall maintain accounting methods and internal controls and procedures that assure those responsibilities are met when dealing with federal funding.

Payment Methods

Reimbursements -

The school district will initially charge federal grant expenditures to nonfederal funds.

The { } *Superintendent* { } *Business Manager* { } *Federal Programs Coordinator* will request reimbursement for actual expenditures incurred under the federal grants { } *monthly* { } *quarterly*.

Such requests shall be submitted with appropriate documentation and signed by the requestor.

Requests for reimbursements will be approved by the { } *Superintendent* { } *Business Manager* { } *Federal Programs Coordinator*.

Reimbursement will be submitted on the appropriate form to the KSDE portal. All reimbursements are based on actual disbursements, not on obligations. KSDE will process reimbursement requests within the timeframes required for disbursement.

Consistent with state and federal requirements, the school district will maintain source documentation supporting the federal expenditures (invoices, time sheets, payroll stubs, etc.) and will make such documentation available for KSDE to review upon request.

Reimbursements of actual expenditures do not involve interest calculations.

Advances -

When the district receives advance payments of federal grant funds, it must minimize the time elapsing between the transfer of funds to the district and the expenditure of those funds on allowable costs of the applicable federal program. (2 CFR Sec. 200.305(b)) The district shall attempt to expend all advances of federal funds within seventy-two (72) hours of receipt.

When applicable, the district shall use existing resources available within a program before requesting additional advances. Such resources include program income (including repayments to a revolving fund), rebates, refunds, contract settlements, audit recoveries, and interest earned on such funds. (2 CFR Sec. 305(b)(5))

DFAC CASH MANAGEMENT – FEDERAL PROGRAMS

(Sample Procedure)

The district shall hold federal advance payments in insured, interest-bearing accounts.

The school district is permitted to retain for administrative expense up to \$500 per year of interest earned on federal grant cash balances. Regardless of the federal awarding agency, interest earnings exceeding \$500 per year shall be remitted annually to the Department of Health and Human Services Payment Management System (PMS) through an electronic medium using either Automated Clearing House (ACH) network or a Fedwire Funds Service payment. (2 CFR Sec. 200.305(b)(9))

Pursuant to federal guidelines, interest earnings shall be calculated from the date that the federal funds are drawn down from the G5 system until the date on which those funds are disbursed by the district. Consistent with state guidelines, interest accruing on total federal grant cash balances shall be calculated on cash balances per grant and applying the actual or average interest rate earned.

Remittance of interest shall be responsibility of the { } *Superintendent* { } *Business Manager* { } *Federal Programs Coordinator*.

DFAC GRANT SUBRECIPIENT MONITORING PROCEDURES – FEDERAL PROGRAMS

(Sample Procedure)

Grant Subrecipient Monitoring Procedures – Federal Programs

In the event the district disperses federal funds received through a federal award to other entities and assigns responsibilities to the outside entity to conduct a portion of the work, the district shall be responsible for determining, on a case-by-case basis, whether the agreement with such entity places the outside entity in the role of a subrecipient receiving a subaward of federal funding, or the role of a contractor.

If the district grants subawards of federal funding to other entities as subrecipients, the district shall be responsible for:

1. Evaluating the entity for risk of noncompliance to determine appropriate monitoring practices.
2. Monitoring the subrecipient entity's implementation to ensure compliance with federal, state, and local laws, conditions of the federal funding award, and board policy and procedures.
3. Notifying the subrecipient entity of identified deficiencies found during the monitoring process and ensuring that identified deficiencies are corrected.
4. Documenting and retaining records on subrecipient identification, notification, evaluation, monitoring, and corrective actions taken.

Definitions

For purposes of policies and procedures related to federal programs, the following definitions shall apply:

Contract – a legal instrument by which a non-federal entity purchases property or services needed to carry out the project or program under a federal award. The term as used here does not include a legal instrument, even if the entity considers it a contract, when the substance of the transaction meets the definition of a federal program award or subaward. (2 CFR 200.22)

Contractor – an entity that receives a contract, as defined in law and regulations, by which a non-federal entity purchases property or services needed to carry out the project or program under a federal award. (2 CFR 200.23)

Pass-through entity – a non-federal entity that provides a subaward to a subrecipient to carry out part of a federal program. The district serves as the pass-through entity in cases where it awards federal funding to a subrecipient as defined in this procedure. (2 CFR 200.74)

Subaward – an award provided by a pass-through entity to a subrecipient in order to carry out part of a federal award received by the pass-through entity. It does not include payments to a contractor or payments to an individual that is a beneficiary of a federal program. A subaward

DFAC GRANT SUBRECIPIENT MONITORING PROCEDURES – FEDERAL PROGRAMS

(Sample Procedure)

may be provided through any form of legal agreement, including an agreement that the pass-through entity considers a contract. (2 CFR 200.92)

Subrecipient – a non-federal entity that receives a subaward to carry out part of a federal program; but does not include an individual that is a beneficiary of such program. (A subrecipient may also be a recipient of other federal awards directly from a federal awarding agency.) (2 CFR 200.93)

Subrecipient Versus Contractor

The district must determine, on a case-by-case basis, whether an entity receiving funds from the district as part of a federal funding program serves in a role of subrecipient or contractor. (2 CFR 200.330)

The { } Superintendent { } Federal Programs Coordinator { } Business Manager { } other _____ shall be responsible for analyzing the criteria listed in the chart below and evaluating the relationship with the entity based on the substance of the legal agreement, rather than the form of the agreement. The _____ may consult with the board’s legal counsel or other qualified counsel in making such determination.

Subrecipient	Contractor
Creates a Federal assistance relationship	Purpose is to obtain goods and services for the non-Federal entity’s own use and creates a procurement relationship
Determines who is eligible to receive what Federal assistance	Provides the goods and services within normal business operations
Has its performance measured in relation to whether objectives of a Federal program were met	Provides similar goods or services to many different purchasers
Has responsibility for programmatic decision making	Normally operates in a competitive environment
Is responsible for adherence to applicable Federal program requirements specified in the Federal award; and	Provides goods or services that are ancillary to the operation of the Federal program; and
In accordance with its agreement, uses the Federal funds to carry out a program for a public purpose specified in authorizing statute, as opposed to providing goods or services for the benefit of the pass-through entity (PTE)	Is not subject to compliance requirements of the Federal program as a result of the agreement, though similar requirements may apply for other reasons

*chart provided by © American Institute of CPAs (AICPA)

The district shall notify subrecipients that they have been identified as a subrecipient and that the funding qualifies as a subaward. The district shall provide the subrecipient with the following information as specified at 2 CFR Sec. 200.331(a) regarding the federal funding award, and any subsequent changes:

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(Sample Procedure)

1. Federal Award Identification information, including:
 - (i) Subrecipient name (which must match the name associated with its unique entity identifier);
 - (ii) Subrecipient's unique entity identifier;
 - (iii) Federal Award Identification Number (FAIN);
 - (iv) Federal Award Date (see §200.39 federal award date) of award to the recipient by the federal agency;
 - (v) Subaward Period of Performance Start and End Date;
 - (vi) Amount of Federal Funds Obligated by this action by the pass-through entity to the subrecipient;
 - (vii) Total Amount of Federal Funds Obligated to the subrecipient by the pass-through entity including the current obligation;
 - (viii) Total Amount of the Federal Award committed to the subrecipient by the pass-through entity;
 - (ix) Federal award project description, as required to be responsive to the Federal Funding Accountability and Transparency Act (FFATA);
 - (x) Name of federal awarding agency, pass-through entity, and contact information for awarding official of the pass-through entity;
 - (xi) CFDA Number and Name; the pass-through entity must identify the dollar amount made available under each federal award and the CFDA number at time of disbursement;
 - (xii) Identification of whether the award is R&D; and
 - (xiii) Indirect cost rate for the federal award (including if the de minimis rate is charged per §200.414 Indirect (F&A) costs).
2. All requirements imposed by the pass-through entity on the subrecipient so that the federal award is used in accordance with federal statutes, regulations and the terms and conditions of the federal award;
3. Any additional requirements that the pass-through entity imposes on the subrecipient for the pass-through entity to meet its own responsibility to the federal awarding agency including identification of any required financial and performance reports;

DFAC GRANT SUBRECIPIENT MONITORING PROCEDURES – FEDERAL PROGRAMS

(Sample Procedure)

4. An approved federally recognized indirect cost rate negotiated between the subrecipient and the federal government or, if no such rate exists, either a rate negotiated between the pass-through entity and the subrecipient (in compliance with this part), or a de minimis indirect cost rate as defined in §200.414 Indirect (F&A) costs, paragraph (f);
5. A requirement that the subrecipient permit the pass-through entity and auditors to have access to the subrecipient's records and financial statements as necessary for the pass-through entity to meet the requirements of this part; and
6. Appropriate terms and conditions concerning closeout of the subaward.

Evaluation of Risk

The district shall evaluate each subrecipient's risk of noncompliance with law, regulations and the terms and conditions of the subaward to determine appropriate monitoring practices. (2 CFR 200.331)

The { } *Superintendent* { } *Federal Programs Coordinator* { } *Business Manager* { } *other* _____ or designee shall be responsible for evaluating risk based on the following factors:

1. The subrecipient's prior experience with the same or similar subawards;
2. The results of previous audits, including whether the subrecipient receives a single audit and the extent to which the same or similar subaward has been audited;
3. Whether the subrecipient has new personnel, or new or substantially changed systems and processes;
4. The extent and results of any federal award agency's monitoring of the subrecipient.

The _____ or designee shall request adequate documentation from the subrecipient to conduct the evaluation of risk; such documentation may include, but may not be limited to { } *audit reports* { } *financial reports* { } *policies and procedures* { } *detailed descriptions or users' guides of current systems and processes*.

The district shall evaluate subrecipients for risk of noncompliance { } *annually* { } *as specified in the legal agreement or contract*.

Based on the results of the risk evaluation, the district may consider imposing specific conditions on implementation of the subaward, in accordance with applicable law and regulations. (2 CFR 200.207, 200.331)

DFAC GRANT SUBRECIPIENT MONITORING PROCEDURES – FEDERAL PROGRAMS

(Sample Procedure)

Monitoring

The district shall monitor the implementation and activities of each subrecipient as necessary to ensure that the subaward is used for authorized purposes, in accordance with law, regulations and the terms and conditions of the subaward. The district shall notify subrecipients of monitoring requirements, and may provide technical assistance to subrecipients in complying with monitoring requirements.

As part of the monitoring process, the district shall complete the following steps: (2 CFR 200.331)

1. Review financial and performance reports required by the district.
2. Follow-up and ensure that the subrecipient takes timely and appropriate action on all deficiencies pertaining to the subaward detected during monitoring through audits, on-site reviews and other means.
3. Issue a management decision for audit findings pertaining to the subaward provided to the subrecipient, in accordance with applicable law and regulations. (2 CFR 200.521)

Monitoring –

The { } *Superintendent* { } *Federal Programs Coordinator* { } *Business Manager* { } *other* _____ or designee shall be responsible for monitoring of subrecipients. Monitoring activities may include, but shall not be limited to:

1. Review of progress reports, financial reports and data quality.
2. On-site visits.
3. Review of federal or state debarment lists.
4. Review of other agreed-upon procedures specified in the legal agreement or contract. (2 CFR 200.425)

The district shall verify that subrecipients are audited as required by applicable law and regulations. (2 CFR 200.331, 2 CFR 200.500-200.521)

Follow-Up Actions –

The _____ or designee shall provide subrecipients with written documentation detailing their monitoring results and listing any identified deficiencies. The district shall consider whether the results of monitoring indicate the need to revise existing district policy and procedures. (2 CFR 200.331)

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(Sample Procedure)

The district shall require subrecipients to take immediate action on issues involving ineligible or illegal use of federal funding, and notify the district of corrective action taken.

The district shall require subrecipients to develop a corrective action plan to address other identified deficiencies or noncompliance issues; such plan shall be submitted to the district { } *within 60 days* { } *as soon as possible* { } *as specified in the agreed-upon procedures*, and the district shall evaluate and monitor the activities taken by the subrecipient under the corrective action plan. The district may provide technical assistance and/or training to subrecipients in complying with corrective action requirements.

The _____ or designee shall maintain all documentation on monitoring of subrecipients and corrective action taken during the monitoring process.

The district shall report issues of noncompliance to the appropriate federal agency where required by law, regulations, or requirements of the federal funding program.

Remedies for Noncompliance –

When monitoring activities identify issues of noncompliance that are not addressed through corrective action, the district may take the following actions: (2 CFR 200.331, 200.338)

1. Impose specific conditions on the subrecipient, in accordance with applicable law and regulations. (2 CFR 200.207)
2. Temporarily withhold cash payments, in accordance with applicable law and regulations.
3. Disallow or deny use of funds for all or part of the cost of the activity or action not in compliance.
4. Wholly or partially suspend or terminate the agreement for the federal award.
5. Recommend that the federal agency initiate suspension and debarment proceedings.
6. Withhold further awards or agreements for the project or program.
7. Take other remedies legally available, in consultation with the school solicitor or other qualified counsel.

Record Retention

The { } *Superintendent* { } *Federal Programs Coordinator* { } *Business Manager* { } *other* _____ shall ensure that all documentation regarding subrecipient identification, notification, evaluation, monitoring activities, and corrective action is maintained in accordance with board policy and regulations.

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(Sample Procedure)

Records shall be retained in accordance with applicable law, regulations, specific requirements of the federal program, and the district's policies and regulations. (2 CFR 200.333-200.337)

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(Sample Procedure)

Procurement – Federal Programs

This document is intended to integrate standard district purchasing procedures with additional requirements applicable to procurements that are subject to the federal Uniform Grant Guidance regulations concerning the use of federal funds and/or U.S. Department of Agriculture (USDA) regulations governing school food service programs. The district maintains the following purchasing procedures, in accordance with federal and state laws, regulations, and board policy to aid in making purchases with federal funds. (2 CFR 200.318-200.325; 7 CFR 210.16, 210.19, 210.21, 215.14a, 220.16; K.S.A. 72-6760; board policies DFAB, DFAC, DJE, DJEB, DJED, DJEE, DJEF, DJEG, DJEJ, DJFA, and DJFAB)

2017 Procurement Thresholds		
Kansas Bid Threshold	\$20,000	For construction, reconstruction or remodeling or for the purchase of materials, goods or wares
Federal Micro-Purchase Threshold	\$3,500	Adjusted periodically and published in Federal Register (48 CFR Subpart 2.1)
Federal Simplified Acquisition Threshold	\$150,000	Adjusted periodically and published in Federal Register (48 CFR Subpart 2.1)

*Please review this Procurement attachment annually and update amounts accordingly

Responsibility for Purchasing

The board has outlined standard district purchasing responsibility, methods of purchasing, price quotations and bid, requirements in the following board policies and their accompanying administrative regulations and/or procedures:

- DFAB: Standard of Conduct for Federally Funded Contracts
- DFAC: Federal Fiscal Compliance
- DJE: Purchasing
- DJEB: Quality Control
- DJED: Bids and Quotations Requirements
- DJEE: Local Purchasing
- DJEF: Requisitions
- DJEG: Purchase Orders and Contracts
- DJEJ: Payment Procedures
- DJFA: Purchasing Authority
- DJFAB: Administrative Leeway

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Purchase Methods

When a request for expenses for construction, reconstruction, or remodeling or for the purchase of materials, goods, or wares has been submitted and approved as outlined below, the procurement method to be used will be determined based on the type of purchase and the total cost of the purchase as further outlined below. This procedure outlines how the cost thresholds for determining when the quote or formal bidding procedures that are required by state law as reflected in Policy DJED must be modified when making purchases for federally funded purposes to which the Uniform Grant Guidance or USDA regulations apply to comply with both state and federal requirements. At each point where requirements for food service-related procurement under USDA regulations differ, a note will refer to the Food Service Program Notes at the end of this procedure. Final determination of which purchasing procedures are to be applied is delegated to the { } *Purchasing Agent* { } *Superintendent* { } *Business Manager* under the authority of the Board.

Standard Procurement Documents and Purchase Request Process

The district shall use { } *purchase orders* { } *requisitions* for purchase requests in accordance with the applicable purchase method.

The district shall use { } *paper* { } *electronic* purchasing records, which are pre-numbered and are accessible to designated purchasing staff in { } *the district office* { } *the business office* { } *Purchasing Agent's office* { } *Other* _____.

Purchase requests by an employee must be submitted to the building administrator or immediate supervisor. Purchase of all budgeted items or items approved by an administrator or supervisor must be initiated by use of a purchase order or requisition submitted to the purchasing agent. Purchase orders and requisitions shall contain information including, but not necessarily limited to:

1. Description of the services to be performed or goods to be purchased;
2. Location of where services will be performed or goods will be delivered;
3. Appropriate dates of service or delivery;
4. { } Other (describe) _____.

Documentation on purchase orders and requisitions shall be maintained in accordance with the district's Public Records policy (CN) and Federal Fiscal Compliance policy (DFAC).

Contracts shall be reviewed by the { } *Board Clerk* { } *Business Manager* { } *Superintendent* { } *Board's Attorney* prior to submission to the board for approval.

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Contracts to which the Uniform Grant Guidance apply shall contain the clauses specified in Appendix II to 2 CFR Part 200 (Contract Provisions for Non-Federal Entity Contracts Under Federal Awards), when applicable.

[See Food Service Program Notes below for specific clauses required by USDA regulations to be included in cost reimbursable procurement contracts.]

Micro-Purchases Not Requiring Quotes or Bidding

For purposes of this procedure, **micro-purchase** means a purchase of supplies or services for use in federally funded programs using simplified acquisition procedures, the aggregate amount of which does not exceed a base amount of \$3,500. The micro-purchase dollar threshold is adjusted periodically by the federal government, and the threshold most recently established and published in the Federal Register shall apply if other than \$3,500.(48 CFR Subpart 2.1)

Note: The micro-purchase maximum for federal purposes is lower than the amount below which the Policy DJED allows purchase for nonfederal purposes to be made without using formal competitive bidding.

The micro-purchase method is used to expedite the completion of its lowest dollar small purchase transactions and minimize the associated administrative burden and cost. Procurement by micro-purchase is the acquisition of supplies or services, the aggregate dollar amount of which does not exceed the micro-purchase threshold.

To the extent practicable, the district distributes micro-purchases equitably among qualified suppliers when the same or materially interchangeable products are identified and such suppliers offer effectively equivalent rates, prices, and other terms. The { } *Superintendent* { } *Business Manager* { } *Purchasing Agent* { } *Board Clerk* { } *Board Treasurer* will be responsible to determine the equitable distribution of micro-purchases.

Micro-purchases may be awarded without soliciting competitive quotations if the district considers the price to be reasonable. The district will maintain evidence of this reasonableness in the records of all micro-purchases. **Reasonable** means that sound business practices were followed, and the purchase is comparable to market prices for the geographic area. Such determinations of reasonableness may include comparison of the price to previous purchases of the same item or comparison of the price of items similar to the item being purchased.

Even if the cost of a purchase qualifies it as a micro-purchase, bidding or small purchase procedures may be used optionally when those procedures may result in cost savings.

Small Purchase Procedures

For purposes of this procedure, **small purchase procedures** are those relatively simple and informal procurement methods for securing materials, goods, or wares or for completing construction, reconstruction, or remodeling that cost more than the amount qualifying as a micro-

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(Sample Procedure)

purchase and do not cost \$20,000 or more, or in the case of services other than construction, reconstruction or remodeling, where the total cost does not exceed the \$150,000 federal Simplified Acquisition Threshold at which formal competitive bidding or competitive proposals are required. Small purchase procedures cannot be used for construction, reconstruction or remodeling costing \$20,000 or more or for the purchase of materials, goods or wares costing \$20,000 or more because the board policy and Kansas law requires formal competitive bidding at that level of cost.

The base amount at which bidding is required under state law for construction, reconstruction or remodeling or for the purchase of materials, goods or wares is \$20,000. (K.S.A. 72-6760)

The federal Simplified Acquisition Threshold at which competitive bidding or competitive proposals are required is adjusted periodically by the federal government, and the threshold most recently established and published in the Federal Register shall apply if other than \$150,000. (48 CFR Subpart 2.1)

Because state law does not require **competitive** bidding for the purchase of services other than for construction, reconstruction or remodeling with a cost in excess of \$20,000, small purchase procedures, including a request for proposal (RFP) procedure, may be used for procurement of such other services except when the estimated total cost will be at or over the federal threshold at which formal competitive bidding or competitive proposals are required (\$150,000).

[See Food Service Program Notes below for exemption from bidding for purchases of perishable food items costing less than \$150,000.]

Formal Competitive Bidding

Publicly Solicited Sealed Competitive Bids:

For construction, reconstruction, or remodeling or for the purchase of materials, goods or wares, sealed competitive bids are publicly solicited and awarded to the lowest responsible bidder as provided in Policy DJED when the total cost is estimated to be \$20,000 or more.

Note: The amount at which formal competitive bidding or competitive proposals are required by federal regulations is much higher than the base amount at which the policy and state law requires competitive bidding. Therefore, the lower base amount specified by Policy DJED will be used for purchases of equipment or supplies, or for obtaining services for construction, reconstruction or remodeling costing \$20,000 or more.

State law does not require bidding for the purchase of services other than for construction, reconstruction or remodeling regardless of total cost. For procurement of such other services for federally funded purposes to which the Uniform Grant Guidance applies, formal competitive bidding or competitive proposals will be used when the estimated total cost will be at or over the federal threshold of \$150,000.

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The federal Simplified Acquisition Threshold at which competitive bidding or competitive proposals are required is adjusted periodically by the federal government, and the threshold most recently established and published in the Federal Register shall apply if other than \$150,000. (48 CFR Subpart 2.1)

For procurement of services costing at or over the \$150,000 federal threshold other than for construction, reconstruction or remodeling, the use of competitive sealed bidding is considered feasible and appropriate when:

1. A complete, adequate, and realistic specification or purchase description is available;
2. Two (2) or more responsible bidders are willing and able to compete effectively for the business; and
3. The procurement lends itself to a firm fixed-price contract, and the selection of the successful bidder can be made principally on the basis of price.

Where specified in bidding documents, factors such as discounts, transportation cost, and life cycle costs must be considered in determining which bid is lowest. Payment discounts will only be used to determine the low bid when prior experience indicates that such discounts are usually taken advantage of. Any or all bids may be rejected if there is a sound documented reason.

[See Food Service Program Notes below for reference to state requirements regarding contracts with food service management companies and contractors of pre-plated meals.]

Competitive Proposals

State law does not require public school entities to solicit competitive bids for services other than for construction, reconstruction or remodeling, for which competitive bidding is required if the cost will be a base amount of \$20,000 or more.

Federal regulations allow the use of competitive proposals as an alternative to formal competitive bidding when conditions are not appropriate for the use of sealed bids.

In the case of services other than for construction, reconstruction or remodeling costing less than that threshold, the district may use small purchase procedures or micro-purchase procedures as applicable based on total cost. A request for proposal (RFP) process can also meet or exceed the small purchase competition requirements under state law and Policy DJED for the acquisition of services other than for construction, reconstruction or remodeling, and can be used if the total cost will be less than \$150,000.

When permitted, the technique of competitive proposals is normally conducted with more than one (1) source submitting an offer, and either a fixed price or cost-reimbursement type contract is awarded. Competitors' qualifications are evaluated, and the most qualified competitor is selected, subject to negotiation of fair and reasonable compensation. The district shall comply with other

DFAC PROCUREMENT – FEDERAL PROGRAM

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applicable state and federal law and regulations, board policy and administrative regulations or procedures regarding purchasing; the district may consult with the school solicitor or other qualified counsel in determining the required process for purchasing through competitive proposals when necessary.

If this method is used, the following requirements apply:

1. Requests for proposals must be publicized and identify all evaluation factors and their relative importance. Any response to publicized requests for proposals must be considered to the maximum extent practical.
2. Proposals must be solicited from an adequate number of qualified sources.
3. There must be a written method for conducting technical evaluations of the proposals received and for selecting recipients.
4. Contracts must be awarded to the responsible firm whose proposal is most advantageous to the program, with price and other factors considered.
5. Competitive proposal procedures for qualifications-based procurement of architectural/engineering (A/E) professional services whereby competitors' qualifications are evaluated and the most qualified is selected, subject to negotiation of fair and reasonable compensation, are allowed. The method where price is not used as a selection factor can only be used in procurement of A/E professional services and cannot be used to purchase other services through A/E firms.

Competitive proposals shall be evaluated by the Superintendent Business Manager Federal Programs Coordinator based on factors including but not limited to:

1. Cost.

Experience of contractor.

Availability.

Personnel qualifications.

Financial stability.

Minority business, women's business enterprise, or labor surplus area firm status.

Project management expertise.

Understanding of district needs.

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{ } Other _____.

Evaluations shall be completed in a timely manner, documented and shall be reviewed by the { } Board { } Superintendent { } Business Manager { } Federal Programs Coordinator { } school solicitor.

Contract/Price Analysis

The district performs a cost or price analysis in connection with every procurement action in excess of \$150,000, including contract modifications. (2 CFR Sec. 200.323(a)).

A **cost analysis** generally means evaluating the separate cost elements that make up the total price, while a **price analysis** means evaluating the total price, without looking at the individual cost elements.

The method and degree of analysis is dependent on the facts surrounding the particular procurement situation; however, the { } Superintendent { } Business Manager { } Federal Programs Coordinator must come to an independent estimate prior to receiving bids or proposals. (2 CFR Sec. 200.323(a)). As part of the analysis, the _____ will enact established business practices which may include evaluation of similar prior procurements and a review process.

Negotiated Profit

In any procurement in which there has been no price competition, or in which a cost-analysis is performed, profit must be negotiated separately as an element of price. Accordingly, solicitations of bids, proposals or quotes shall require that bids, proposals or quotes be limited to costs other than profit, and exclude profit.

To establish a fair and reasonable profit, consideration is given to the complexity of the work to be performed, the risk borne by the contractor, the contractor's investment, the amount of subcontracting, the quality of its record of past performance, and industry profit rates in the surrounding geographical area for similar work. (2 CFR Sec. 200.323(b)).

When profit must be negotiated as a separate element of the total price, it shall be negotiated by the { } Superintendent { } Business Manager { } Federal Programs Coordinator.

Noncompetitive Proposals (Sole Sourcing)

Procurement by noncompetitive proposals means procurement through solicitation of a proposal from only one (1) source and may be used only when one or more of the following circumstances apply:

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1. The item is available only from a single source.
2. The public exigency or emergency for the requirement will not permit a delay resulting from competitive solicitation. An **emergency** exists whenever the time required for the board to act in accordance with regular procedures would endanger life or property or threaten continuance of existing school classes.
3. The federal awarding agency or pass-through entity expressly authorizes noncompetitive proposals in response to a written request from the district.
4. After solicitation of a number of sources, the district determines the competition is inadequate.

In addition to standard procurement policy and procedures, the district will document the grounds for using the noncompetitive method in lieu of an otherwise required competitive method of procurement, which may include written confirmation from the contractor as the sole source of the item. Documentation must be submitted to and maintained by the district office.

All noncompetitive proposals will ultimately be approved by the board. The district may utilize legal advice regarding noncompetitive proposals.

Profit must be negotiated separately for noncompetitive proposals, and a cost or price analysis will also be performed for noncompetitive proposals when the price exceeds \$150,000.

Purchase Cards

The district approves the use of procurement cards for permissible purchases by designated employees to improve the efficiency of purchasing activities, reduce processing expenses, improve controls for small-dollar purchases, and streamline contractor payment.

Procurement cards may be used for purchases under federal programs.

Full and Open Competition

All procurement transactions must be conducted in a manner providing full and open competition consistent with 2 CFR Sec. 200.319. In order to ensure objective contractor performance and eliminate unfair competitive advantage, contractors that develop or draft specifications, requirements, statements of work, or invitations for bids or requests for proposals must be excluded from competing for such procurements. Some of the situations considered to be restrictive of competition include but are not limited to:

1. Placing unreasonable requirements on firms in order for them to qualify to do business.
2. Requiring unnecessary experience and excessive bonding.

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3. Noncompetitive pricing practices between firms or between affiliated companies.
4. Noncompetitive contracts to consultants that are on retainer contracts.
5. Organizational conflicts of interest.
6. Specifying only a “brand name” product instead of allowing “an equal” product to be offered and describing the performance or other relevant requirements of the procurement.
7. Any arbitrary action in the procurement process.

Minority Businesses, Women’s Business Enterprises, Labor Surplus Area Firms

The district must take necessary affirmative steps to assure that minority businesses, women’s business enterprises, and labor surplus area firms are used when possible. Affirmative steps must include: (2 CFR Sec. 200.321)

1. Placing qualified small and minority business and women’s business enterprises on solicitation lists.
2. Assuring that small and minority businesses, and women’s business enterprises are solicited whenever they are potential sources.
3. Dividing total purchasing requirements, when economically feasible, into smaller tasks or quantities to permit maximum participation by small and minority business and women’s business enterprises.
4. Establishing delivery schedules, where the requirement permits, which encourage participation by small and minority businesses and women’s business enterprises.
5. Using the services and assistance, as appropriate, of such organizations as the Small Business Administration and the Minority Business Development Agency of the Department of Commerce.
6. Requiring the prime contractor, if subcontracts are let, to take the affirmative steps listed above.

Geographical Preferences Prohibited

The district must conduct procurements in a manner that prohibits the use of statutorily or administratively imposed state, local, or tribal geographical preferences in the evaluation of bids or proposals for purchases made with federal funds, except in those cases where applicable federal statutes expressly mandate or encourage geographic preference. When contracting for architectural and engineering (A/E) services, geographic location may be a selection criterion

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provided its application leaves an appropriate number of qualified firms, given the nature and size of the project, to compete for the contract.

[See Food Service Program Notes below for permissibility of geographic preferences and “Buy American” practices in purchasing certain food products]

Prequalified Lists

The district must ensure that all prequalified lists of persons, firms, or products which are used in acquiring goods and services are current and include enough qualified sources to ensure maximum open and free competition. Also, the district must not preclude potential bidders from qualifying during the solicitation period.

[See Food Service Program Notes below for reference to state requirements regarding contracts with food service management companies and contractors of pre-plated meals.]

Solicitation Language

The district must ensure that all solicitations incorporate a clear and accurate description of the technical requirements for the material, product, or service to be procured. Such description must not, in competitive procurements, contain features which unduly restrict competition. The description may include a statement of the qualitative nature of the material, product or service to be procured and, when necessary, must set forth those minimum essential characteristics and standards to which it must conform if it is to satisfy its intended use. Detailed product specifications should be avoided if possible.

When it is impractical or uneconomical to make a clear and accurate description of the technical requirements, a “brand name or equivalent” description may be used to define the performance or other salient requirements of procurement. The specific features of the named brand which must be met by offers must be clearly stated; and identify all requirements which the offerors must fulfill and all other factors to be used in evaluating bids or proposals.

Avoiding Acquisition of Unnecessary or Duplicative Items

The district must avoid the acquisition of unnecessary or duplicative items. Additionally, consideration must be given to consolidating or breaking out procurements to obtain a more economical purchase; and, where appropriate, an analysis must be made of leases versus purchase alternatives, and any other appropriate analysis to determine the most economical approach.

These considerations are given as part of the process to determine the allowability of each purchase made with federal funds. Such considerations are accessible in the procedure to Policy DFAC: Allowability of Costs – Federal Programs.

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(Sample Procedure)

Use of Intergovernmental Agreements and Cooperative Purchasing

To foster greater economy and efficiency, the district enters into state and local intergovernmental agreements where appropriate for cooperative purchasing or use of common or shared goods and services, as permitted by the Intergovernmental Cooperation Act.

When procuring supplies or services for federally funded purposes to which the Uniform Grant Guidance applies, the district shall verify that the organization conducting the procurement pursuant to such agreements complies with the applicable procurement methods, requirements, and standards of the Uniform Grant Guidance as outlined in this procedure.

Use of Federal Excess and Surplus Property

The district considers the use of federal excess and surplus property in lieu of purchasing new equipment and property whenever such use is feasible and reduces project costs.

Debarment and Suspension

The district awards contracts only to responsible contractors possessing the ability to perform successfully under the terms and conditions of a proposed procurement. Consideration will be given to such matters as contractor integrity, compliance with public policy, record of past performance, and financial and technical resources.

[See Food Service Program Notes below for reference to state requirements regarding contracts with food service management companies and contractors of pre-plated meals.]

The district may not subcontract with or award subgrants to any person or company who is debarred or suspended. For all contracts over \$25,000 the district verifies that the contractor with whom the district intends to do business is not excluded or disqualified. (2 CFR Part 200, Appendix II, and 2 CFR Sec. 180.220 and 180.300).

All successful contractors must provide written certification that they have not been suspended or debarred from federal projects. The { } *Business Manager* { } *Federal Programs Coordinator* will be responsible for verification. Such verification may include accessing the online federal System for Award Management (SAM) to determine whether any relevant party is subject to any suspension or debarment restrictions.

Maintenance of Procurement Records

The district must maintain records sufficient to detail the history of all procurements. These records will include, but are not necessarily limited to the following: rationale for the method of procurement, selection of contract type, contractor selection or rejection, the basis for the contract price (including a cost or price analysis), and verification that the contractor is not suspended or debarred.

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(Sample Procedure)

Maintenance of records of procurement will be governed by board Policies CN and DFAC.

Time and Materials Contracts

The district may use a time and materials type contract only: (1) after a determination that no other contract is suitable; and (2) if the contract includes a ceiling price that the contractor exceeds at its own risk. **Time and materials type contract** means a contract whose cost to the district is the sum of: the actual costs of materials, and direct labor hours charged at fixed hourly rates that reflect wages, general and administrative expenses, and profit.

Since this formula generates an open-ended contract price, a time-and-materials contract provides no positive profit incentive to the contractor for cost control or labor efficiency. Therefore, each contract must set a ceiling price that the contractor exceeds at its own risk. Further, the district must assert a high degree of oversight to obtain reasonable assurance that the contractor is using efficient methods and effective cost controls.

Settlements of Issues Arising Out of Procurements

The district alone is responsible, in accordance with good administrative practice and sound business judgment, for the settlement of all contractual and administrative issues arising out of procurements. These issues include, but are not limited to, source evaluation, protests, disputes, and claims. These standards do not relieve the district of any contractual responsibilities under its contracts. Violations of law will be referred to the local, state, or federal authority having proper jurisdiction.

Protest Procedures to Resolve Dispute

The district maintains protest procedures to handle and resolve disputes relating to procurements and, in all instances, discloses information regarding the protest to the awarding agency. Protest procedures will be acted on in accordance with current state law and regulations, board policy and administrative regulations and procedures, and the advice of the board's legal counsel.

Food Service Program Notes:

Exemption from Bidding for Perishable Food Items -

Kansas law exempts purchases of food and foodstuffs necessary for the implementation or operation of any child nutrition program from bidding requirements. Bidding for such items is required only if the cost would be at or over the federal threshold at which formal competitive bidding is required (\$150,000). Small purchase procedures may be used for purchases below \$150,000, or micro-purchase procedures for purchases below \$3,500. Use of bidding should be considered as an option if it is feasible and likely to result in cost savings.

DFAC PROCUREMENT – FEDERAL PROGRAM

(Sample Procedure)

Geographic Preferences -

The district is permitted to apply a geographic preference when procuring unprocessed, locally grown or locally raised agricultural products. When a geographic preference is applied, the district has discretion to determine the local area to which the geographic preference option will be applied.

Unprocessed locally grown or locally raised agricultural products means only those agricultural products that retain their inherent character. The effects of the following food handling and preservation techniques shall not be considered as changing an agricultural product into a product of a different kind or character: cooling; refrigerating; freezing; size adjustment made by peeling, slicing, dicing, cutting, chopping, shucking, and grinding; forming ground products into patties without any additives or fillers; drying/dehydration; washing; packaging (such as placing eggs in cartons), vacuum packing and bagging (such as placing vegetables in bags or combining two (2) or more types of vegetables or fruits in a single package); the addition of ascorbic acid or other preservatives to prevent oxidation of produce; butchering livestock and poultry; cleaning fish; and the pasteurization of milk. (7 CFR Sec. 210.21, 215.14a, 220.16)

Buy American -

The district shall purchase, to the maximum extent practicable, domestic commodities or products for food service purposes. The term **domestic commodity or product** means: (7 CFR Sec. 210.21, 220.16)

1. An agricultural commodity that is produced in the United States; and
2. A food product that is processed in the United States substantially using agricultural commodities that are produced in the United States.

Mandatory Contract Clauses -

The following provisions shall be included in all cost reimbursable contracts for food services purchases, including contracts with cost reimbursable provisions, and in solicitation documents prepared to obtain offers for such contracts: (7 CFR Sec. 210.21, 215.14a, 220.16)

1. Allowable costs will be paid from the nonprofit school food service account to the contractor net of all discounts, rebates and other applicable credits accruing to or received by the contractor or any assignee under the contract, to the extent those credits are allocable to the allowable portion of the costs billed to the school food authority;
2. (a) The contractor must separately identify for each cost submitted for payment to the school food authority the amount of that cost that is allowable (can be paid from the nonprofit school food service account) and the amount that is unallowable (cannot be paid from the nonprofit school food service account); or

DFAC PROCUREMENT – FEDERAL PROGRAM

(Sample Procedure)

- (b) The contractor must exclude all unallowable costs from its billing documents and certify that only allowable costs are submitted for payment and records have been established that maintain the visibility of unallowable costs, including directly associated costs in a manner suitable for contract cost determination and verification;
3. The contractor's determination of its allowable costs must be made in compliance with the applicable departmental and program regulations and Office of Management and Budget cost circulars;
 4. The contractor must identify the amount of each discount, rebate and other applicable credit on bills and invoices presented to the school food authority for payment and individually identify the amount as a discount, rebate, or in the case of other applicable credits, the nature of the credit. If approved by the state agency, the school food authority may permit the contractor to report this information on a less frequent basis than monthly, but no less frequently than annually;
 5. The contractor must identify the method by which it will report discounts, rebates and other applicable credits allocable to the contract that are not reported prior to conclusion of the contract; and
 6. The contractor must maintain documentation of costs and discounts, rebates and other applicable credits, and must furnish such documentation upon request to the school food authority, the state agency, or the department.

Contracts with Food Service Management Companies -

Procedures for selecting and contracting with a food service management company (FSMC) shall comply with guidance provided by the Kansas State Department of Education, Division of Child Nutrition and Wellness, including standard forms, procedures and timelines for solicitation, selection and approval of proposals and contracts. (7 CFR Sec. 210.16, 210.19, 210.21, 215.14a, 220.16)

Pre-Plated Meals -

Procedures for selecting and contracting with contractors of pre-plated meals shall comply with guidance provided by the Kansas State Department of Education, Division of Child Nutrition and Wellness, including standard forms, procedures and timelines for solicitation, selection and approval of proposals and contracts. (7 CFR Sec. 210.16, 210.19, 210.21, 220.16)

DFAC TYPE OF COSTS, OBLIGATIONS AND PROPERTY MANAGEMENT – FEDERAL PROGRAM

(Sample Procedure)

Type of Costs, Obligations and Property Management – Federal Programs

The district establishes and maintains board policies, administrative regulations, and administrative procedures on administration of federal funds in federal programs as required by the Uniform Grant Guidance and other federal, state, and local laws, regulations, and requirements. The district’s fiscal management system includes internal controls and grant management standards in the following areas when federal funds are involved.

Direct and Indirect Costs

Direct costs – costs that can be identified specifically with a particular final cost objective, such as a federal award, or other internally or externally funded activity, or that can be directly assigned to such activities relatively easily with a high degree of accuracy.

Indirect costs – costs incurred for a common or joint purpose benefiting more than one (1) cost objective, and not readily assignable to the cost objectives specifically benefitted, without effort disproportionate to the results achieved.

Costs incurred for the same purpose in like circumstances must be treated consistently as either direct or indirect costs. (2 CFR Sec. 200.405, 200.413)

Identification with the federal award rather than the nature of the goods and services involved is the determining factor in distinguishing direct from indirect costs.

Direct and indirect costs shall be determined in accordance with law, regulations, the terms and conditions of the federal award, and the district’s negotiated indirect cost rate.

The district shall develop an indirect cost rate proposal and cost allocation plan in accordance with law, regulations, and the terms and conditions of the federal award.

Timely Obligation of Funds

Obligations – orders placed for property and services, contracts, and subawards made and similar transactions during a given period that require payment by the district during the same or a future period.

The following table illustrates when funds must be obligated under federal regulations:

Obligation is for:	Obligation is made:
Acquisition of property	On the date on which the district makes a binding written commitment to acquire the property

DFAC TYPE OF COSTS, OBLIGATIONS AND PROPERTY MANAGEMENT – FEDERAL PROGRAM

(Sample Procedure)

Personal services by a district employee	When the services are performed
Personal services by a contractor who is not a district employee	On the date on which the district makes a binding written commitment to obtain the services
Public utility services	When the district receives the services
Travel	When the travel occurs
Rental of property	When the district uses the property
A pre-agreement cost that was properly approved by the Secretary under the cost principles in 2 CFR Part 200, Subpart E - Cost Principles	On the first day of the project period

34 CFR §75.707; 34 CFR §76.707

All obligations must occur between the beginning and ending dates of the federal award project, which is known as the period of performance. The period of performance is dictated by law and regulations and will be indicated in the federal award. Specific requirements for carryover funds may be specified in the federal award and must be adhered to by the district. (2 CFR Sec. 200.77, 200.309)

The district will handle obligations and carry over of state-administered and direct grants in accordance with state and federal law and regulations and the terms and conditions of the federal award. Carryover will be calculated and documented by the { } *Superintendent* { } *Business Manager* { } *Federal Programs Coordinator*.

The district may exercise an extension of the period of performance under a direct grant in accordance with law, regulations, and the terms and conditions of the federal award when written notice is provided to the federal awarding agency at least ten (10) calendar days prior to the end of the period of performance. (2 CFR Sec. 200.308(d)(2))

The { } *Superintendent* { } *Business Manager* { } *Federal Programs Coordinator* will decide when an extension of the period of performance is necessary and will recommend that the board approve this process.

The { } *Superintendent* { } *Business Manager* { } *Federal Programs Coordinator* will develop the required written notice, including the reasons for the extension and revised period of performance; the notice will be issued no later than ten (10) calendar days prior to the end of the currently documented period of performance in the federal award.

DFAC TYPE OF COSTS, OBLIGATIONS AND PROPERTY MANAGEMENT – FEDERAL PROGRAM

(Sample Procedure)

The district must seek approval from the federal awarding agency for an extension of the period of performance when the extension is not contrary to federal law or regulations, and the following conditions apply:

1. The terms and conditions of the federal award prohibit the extension;
2. The extension requires additional federal funds; or
3. The extension involves any change in the approved objectives or scope of the project. (2 CFR Sec. §200.308)

The { } *Superintendent* { } *Business Manager* { } *Federal Programs Coordinator* will determine when an extension must be requested for approval by the federal awarding agency, draft the written request and notify the { } *Board* { } *Superintendent* { } *Business Manager* { } *Federal Programs Coordinator* of the requested extension.

Management of Property Acquired With Federal Funds

Contract and Purchasing Administration -

The district maintains internal controls, administrative regulations, and procedures to ensure that contractors deliver goods and services in accordance with the terms, conditions, and specifications of the designated contract, purchase order, or requisition.

Property Classifications -

Property shall be classified as **real or personal property** as defined and specified in accordance with law and regulations.

Inventory Control/Management -

All personal property, other than intangible property, which is purchased with federal funds, regardless of cost, will be inventoried as a safeguard.

Inventory will be received by the department or program requesting the item; designated staff will inspect the property, compare it to the applicable purchase order or requisition, and ensure it is appropriately logged and tagged in the district's property management system.

Items acquired will be physically labeled by source of funding and acquisition date.

Inventory records of equipment and computing devices must be current and available for review and audit, and include the following information:

1. Description of the item, including any manufacturer's model number.

DFAC TYPE OF COSTS, OBLIGATIONS AND PROPERTY MANAGEMENT – FEDERAL PROGRAM

(Sample Procedure)

2. Manufacturer's serial number or other identification number.
3. Identification of funding source.
4. Acquisition date and unit cost.
5. Source of items, such as company name.
6. Percentage of federal funds used in the purchase.
7. Present location, use, condition of item, and date information was reported.
8. Pertinent information on the ultimate transfer, replacement or disposition of the item and sale price of the property.

Inventory will be updated as items are sold, lost, stolen, or cannot be repaired and new items are purchased.

Physical Inventory -

Physical inventory of property will be completed by designated district staff in accordance with applicable federal law and regulation and board policy DIC.

The physical inventory of items will be conducted annually, and the results will be reconciled with the inventory records and reported to the federal awarding agency.

Maintenance -

The district establishes adequate maintenance procedures to ensure that property is maintained in good condition in accordance with law, regulation, and board policy.

Safeguards -

The district ensures that adequate safeguards are in place to prevent loss, damage, or theft of property:

1. Any loss, damage or theft will be reported to the { } Superintendent { } Business Manager { } Federal Programs Coordinator, investigated and fully documented, and may be reported to local law enforcement.
2. If stolen items are not recovered, the district will submit copies of the investigative report and insurance claim to the federal awarding agency.
3. The district may be responsible for replacing or repairing lost, damaged, destroyed, or stolen items.

DFAC TYPE OF COSTS, OBLIGATIONS AND PROPERTY MANAGEMENT – FEDERAL PROGRAM

(Sample Procedure)

4. Replaced equipment is property of the originally funded program and should be inventoried accordingly.
5. District property may only be loaned in accordance with board policy KGA and administrative regulations and procedures.

Disposition of Property Acquired with Federal Funds –

When the district determines that real property, including land, land improvements, structures, and accessories thereto, acquired under a federal award is no longer needed for the originally authorized purpose, the district must obtain disposition instructions from the federal awarding agency or pass-through entity administering the program, in accordance with applicable law and regulations. (2 CFR Sec. 200.311)

When the district determines that equipment or supplies acquired under a federal award are no longer needed for the original project or program or for other activities currently or previously supported by a federal awarding agency, the { } Superintendent { } Business Manager { } Federal Programs Coordinator will contact the federal awarding agency or pass-through entity administering the program to obtain disposition instructions, based on the fair market value of the equipment or supplies.

Generally, items with a fair market value of \$5,000 or less that are no longer effective may be retained, sold, purged, or transferred to the district. For items with a fair market value greater than \$5,000, the federal awarding agency is entitled to the federal share of the current market value or sales proceeds.

If the district will be replacing the equipment or supplies, the district may use the existing equipment or supplies as a trade-in or sell the property and use the proceeds to offset the cost of the replacement property.

The { } Superintendent { } Business Manager { } Federal Programs Coordinator will be responsible for contacting the federal awarding agency and determining the process for disposition of equipment or supplies.

The district may use the following methods in disposing of unnecessary equipment or supplies acquired with federal funds:

{ } Public auction and/or online sale – generally conducted by a licensed auctioneer.

{ } Salvage – scrap sold to local dealers.

{ } Negotiated sale – normally used when disposing of items of substantial value.

{ } Sealed bid – normally used for items of substantial value or unique qualities.

DFAC TYPE OF COSTS, OBLIGATIONS AND PROPERTY MANAGEMENT – FEDERAL PROGRAM

(Sample Procedure)

{ } Pre-priced sale – large quantities of obsolete or surplus equipment or supplies may be sold by this method.

{ } Donation to charitable organizations, for equipment or supplies with little to no value.

{ } Disposition to trash for equipment or supplies with no value.

The *{ } Superintendent { } Business Manager { } Federal Programs Coordinator* will be responsible for maintaining records of obsolete and surplus property disposed of, and will report to the federal awarding agency when required.

GAN TRAVEL REIMBURSEMENT – FEDERAL PROGRAMS

(Sample Procedure)

TRAVEL REIMBURSEMENT – FEDERAL PROGRAMS

The board shall reimburse employees and school board for travel costs incurred in the course of performing services related to official business as a federal grant recipient. School board members must have prior written approval from the federal awarding agency or pass-through entity to get reimbursement for expenses specifically related to a federal award.

For purposes of this procedure, travel costs shall mean the expenses for transportation, lodging, subsistence, and related items incurred by employees and/or board members who are in travel status on official business as a federal grant recipient.

Board members and district employees shall comply with applicable board policies established for reimbursement of travel and other expenses.

The validity of payments for travel costs for all district employees shall be determined by the superintendent or designee.

Travel costs shall be reimbursed on a mileage basis for travel using an employee's or board member's personal vehicle and on an actual cost basis for meals, lodging and other allowable expenses, consistent with those normally allowed in like circumstances in the district's nonfederally funded activities, and in accordance with the district's travel expenses policy GAN.

Mileage reimbursements shall be at the rate approved by the board for other district travel reimbursements. Actual costs for meals, lodging, and other allowable expenses shall be reimbursed only to the extent they are reasonable and do not exceed the per diem limits established by the **{board/the federal General Services Administration for federal employees for locale where incurred.}**

All travel costs must be presented with an itemized, verified statement prior to reimbursement.

In addition, if these costs are charged directly to the federal award, documentation must be maintained that justifies that:

Participation of the individual is necessary to the federal award, and

The costs are reasonable and consistent with the district's established policy.

The board is committed to providing a school environment that promotes student wellness as part of the total learning experience for its students. To this end, the board shall promote and monitor a local wellness program plan that includes methods to promote student wellness, prevent and reduce childhood obesity, and provide assurance that school meals and other food and beverages sold and otherwise made available on the school campus during the school day are consistent with applicable minimum federal standards.

The program plan shall:

- Include goals for providing proper ~~student nutrition at school,~~ nutrition student nutrition promotion and education, physical activity, and other school-based activities designed to promote student wellness ~~in a manner that the board determines is appropriate~~ which are based on evidence-based strategies and techniques;
- ~~Include~~ Meet federal nutrition standards and guidelines for all foods ~~and beverages provided to students available~~ in each school during the school day, ~~with the objectives of the guidelines to be promoting student health and reducing childhood obesity;~~ and
- Ensure standards and nutrition guidelines for all foods and beverages sold to students during the school day at each district school at breakfast and lunch meet the nutrition guidelines are consistent with the requirements of the School Breakfast Program, ~~and the~~ the National School Lunch Program, and the competitive food standards established pursuant to the National School Lunch Program.

The Superintendent or designee shall be responsible for the implementation and oversight of this policy and plan to ensure each of the district's schools, programs, and curriculum is compliant with this policy, the plan, and existing law and regulations.

Each building principal or designee shall annually report to the superintendent or designee regarding compliance in his/her school. Staff

members responsible for programs related to school wellness shall also report to the superintendent or designee regarding the status of such programs. The superintendent or designee shall then annually report to the board on the district's compliance with law, policy, and the district's plan related to school wellness.

Wellness Committee

The board shall establish a wellness committee comprised of, but not necessarily limited to, at least one of each of the following: school board member, district administrator, district food service representative, student, parent/guardian, school health professional, physical education teacher, and member of the public.

The wellness committee shall serve as an advisory committee regarding student health issues and shall be responsible for developing, implementing, and periodically reviewing and updating a school wellness policy and plan that complies with law to recommend to the board for adoption.

The wellness committee shall review and consider evidence-based strategies and techniques in establishing goals for nutrition education and promotion, physical activity, and other school based activities that promote student wellness as part of the policy and plan development and revision process.

The superintendent or designee and the wellness committee shall conduct an assessment at least once every three (3) years on the contents and implementation of this policy and plan as part of a continuous improvement process to strengthen them and ensure proper implementation. This triennial assessment shall be made available to the public in an accessible and easily understood manner and include:

- The extent to which district schools are in compliance with law, policy, and its plan related to school wellness-;
- The extent to which this policy and plan compare to model local wellness policies-; and
- A description of the progress made by the district in attaining the goals of this policy.

At least once every three (3) years, the district shall update or modify this policy and wellness plan based on the results of the most recent triennial

assessment and/or as district and community needs and priorities change; wellness goals are met; new health science, information, and technologies emerge; or new federal or state guidance or standards are issued.

The district shall annually inform and update the public, including parents/guardians, students, and others in the community, about the contents, updates and implementation of this policy and plan via the district website, student handbooks, newsletters, or other efficient communication methods. This annual notification shall include information on how to access the school wellness policy and plan; information about the most recent triennial assessment; information on how to participate in the development, implementation, and periodic review and update of the school wellness policy and plan; and a means of contacting wellness committee leadership.

Recordkeeping

The district shall retain records documenting compliance with the requirements of the school wellness policy, which shall include:

- The written school wellness policy and plan;
- Documentation demonstrating that the district has informed the public, on an annual basis, about the contents of the school wellness policy and plan and any updates to these documents;
- Documentation of efforts to review and update the school wellness policy and plan, including who was involved in the review and methods used by the district to inform the public of their ability to participate in the review; and
- Documentation demonstrating the most recent assessment on the implementation of the school wellness policy and plan and notification of the assessment results to the public.

- ~~• Provide students with access to a variety of affordable, nutritious, and appealing foods that meet the health and nutrition needs of students;~~
- ~~• Provide opportunities, support, and encouragement for students in grades K-12 to be physically active on a regular basis;~~
- ~~• Assure that guidelines for reimbursable school meals shall not be less restrictive than Federal and state statutes, regulations, and~~

~~guidance issued by the Secretary of Agriculture, as they apply to schools;~~

- ~~• Involve parents, students, representatives of the school food authority, district physical education teachers, school health professionals, the school board, administrators, and the public in the development, implementation, and periodic review of the school wellness policy; and~~

~~**JGCA Local Wellness Policy**~~

~~**JGCA-2**~~

- ~~• Establish a plan for measuring implementation of the local wellness policy, including designation of one or more district employees who shall be charged with operational responsibility for ensuring the wellness policy is effectively enforced, is periodically measured, and that assessments of the implementation of the local school wellness policy are available to the public. Such assessments shall measure the extent to which schools in the district are in compliance with this policy, shall compare the district's wellness policy with other model local school wellness policies, and shall describe the progress made in attaining the goals of this policy.~~

Approved:

KASB Recommendation–6/05; 4/07; 6/14; 12/15; 6/17

JGCA DISTRICT WELLNESS PLAN

(Sample Plan)

DISTRICT WELLNESS PLAN

The board offers the following district wellness plan as a supplement to its wellness policy, JGCA. This plan reflects some of the board's elected methods to promote student wellness, prevent and reduce childhood obesity, and provide assurance that school meals and other food and beverages sold and otherwise made available on the school campus during the school day are consistent with applicable minimum federal standards. This plan is periodically revised in accordance with policy JGCA. Questions concerning its contents may be directed to _____, president of the district's wellness committee at _____ or to the superintendent at _____.

NUTRITION PROMOTION AND EDUCATION

Designated instructional staff will integrate nutrition education into the district's sequential, comprehensive health education program. The program will be reviewed and updated, as appropriate.

Nutrition education will be interactive and will endeavor to provide students with the knowledge and skills needed to adopt healthy eating behaviors.

Nutrition education may be provided in school cafeterias, as well as in the classroom, with coordination between the food service personnel and teachers.

The district will provide appropriate training to the staff members responsible for providing nutrition education and training to students on strategies for promoting healthy eating behaviors.

Consistent nutrition messages will be disseminated throughout the district, schools, classrooms, cafeterias, homes, and community utilizing one or more of the following methods:

1. Handouts;
2. Posters and bulletin boards;
3. Postings on the district's website;
4. Articles and information provided in district or school newsletters;
5. Presentations that focus on nutritional value and healthy lifestyles;
6. Special programs that highlight aspects of nutrition education; and
7. News media.

JGCA DISTRICT WELLNESS PLAN

(Sample Plan)

Lessons and Activities

District staff will develop and implement nutrition education lessons and activities for all grades that are appropriate to the student's age and developmental levels.

Instructional staff will be requested to integrate nutritional themes into daily lessons and activities, as appropriate, to complement the academic standards based on nutrition education. Nutritional themes may include, but are not limited to:

1. Knowledge of USDA dietary guidelines;
2. Sources and variety of foods;
3. Guide to a healthy diet, including snacks and the importance of breakfast;
4. Concepts of control and prevention of disease and nutritional deficiencies;
5. Use and misuse of dietary supplements;
6. Understanding calories;
7. Understanding and using food labels;
8. Essential nutrients and their relationship to physical performance and body composition;
9. Appreciating cultural diversity related to food and eating;
10. Recognizing appropriate serving sizes;
11. Safe food preparation, handling, and storage; and
12. Identifying and limiting junk food.

District staff members are expected to be supportive in helping students to practice the nutritional themes used in lessons and activities.

Family and Community Involvement

The superintendent or designee will be responsible for promoting family and community involvement in supporting and reinforcing nutrition education in the schools utilizing one or more of the following methods:

1. Nutrition education materials are sent home with students, posted in school buildings, and made available on the district's website;
2. Parents/Guardians are encouraged to send healthy snacks/meals to school;

JGCA DISTRICT WELLNESS PLAN

(Sample Plan)

3. Families are invited to attend any exhibitions of student nutrition projects or health fairs;
4. Nutrition education workshops and screening services may be offered;
5. Links with nutrition service providers (e.g., qualified public health and nutrition professionals) may be established on the district's website to inform families about supplemental nutritional services available in the community;
6. Nutrition education curriculum may include homework that students can do with their families, such as:
 - a. Reading and interpreting food labels,
 - b. Reading nutrition-related articles, and
 - c. Preparing healthy recipes; and
7. School staff members will be encouraged to cooperate with other agencies and community groups to provide opportunities for student projects related to nutrition, as appropriate.

PHYSICAL ACTIVITY

Developmentally appropriate physical activities during the school day for students will be designed to achieve optimal health, wellness, fitness, and performance benefits, and may include the following:

1. Daily school-wide exercise program for students in which all students participate in their classrooms;
2. Physical activity breaks for students between lessons or classes, as appropriate; activities will be planned to maximize student participation;
3. Providing information to parents/guardians that encourages students' physical activity outside the school environment, such as outdoor play at home, sports, recreation programs, before and after-school programs, community programs, etc.;
4. Establishing guidelines governing the age-appropriate physical activity opportunities for students that will be provided in each school;
5. Offering and supervising walking programs for students on school property before school, at lunch, or after school;
6. Daily recess periods for elementary school students featuring time for unstructured but supervised active play;

JGCA DISTRICT WELLNESS PLAN

(Sample Plan)

7. Introducing physical activities other than competitive sports to students;
8. Organizing and supervising walking trains for students going to and coming home from school;
9. Programs conducted before and after school in district facilities providing developmentally appropriate physical activities to students in an effort to promote physical activity. Designated staff will meet with providers of before and after-school programs in district facilities to discuss and support opportunities for physical activity for attendees;
10. Sending students home with suggestions for physical activities for use by parents/guardians through:
 - a. Monthly suggested activity calendars,
 - b. Periodic information and updates,
 - c. Notices of family activity events taking place in the schools or community;
11. Promoting the use of school facilities by students and the community for physical activity, fitness, sports, and recreation programs offered by district schools and/or community-based organizations outside of school hours through:
 - a. Announcements,
 - b. Posted notices,
 - c. Newsletters,
 - d. District's website,
 - e. District's calendar,
 - f. News media.

PHYSICAL EDUCATION

Professional staff will provide physical education instruction that complies with the established curriculum and academic standards to ensure that students develop required skills and knowledge.

The physical education curriculum and program will be reviewed and updated, as appropriate.

District schools will encourage all students to participate in physical education classes.

JGCA DISTRICT WELLNESS PLAN

(Sample Plan)

Physical education staff will utilize appropriate instructional strategies that provide meaningful inclusion of all students, regardless of skill or fitness level.

The district's physical education programs will:

1. Provide physical activity options and alternatives from a variety of categories such as outdoor, rhythmical, and lifetime;
2. Feature cooperative as well as competitive games;
3. Teach self-management skills as well as movement skills;
4. Actively teach cooperation, fair play, and responsible participation;
5. Promote participation in physical activity outside of school;
6. Endeavor to be an enjoyable experience for students;
7. Encourage lifelong participation in health-enhancing physical activities;
9. Attempt to create a positive learning environment in which students feel safe and supported; and
10. Utilize physical activities that are developmentally appropriate.

Suitably adapted physical education will be included, when practicable, as part of a student's IEP, Section 504 Plan, or accommodation when chronic health problems, disabling conditions, or other special needs preclude such student's participation in regular physical education instruction or activities. Documented medical conditions and disabilities will be accommodated in accordance with the applicable IEP or Section 504 Plan.

An annual assessment and inventory of equipment, facilities, and resources used for physical education courses will be made by physical education staff. Equipment, facilities, and resources determined to be obsolete, out-of-date, unusable, or unsafe will be reported for disposition.

Physical education staff will attend professional development opportunities and inservice programs, in accordance with board policy.

District schools will discourage the withholding or use of physical education solely as a form of punishment.

Student physical activity on school grounds during school hours will be supervised to enforce safety rules and to attempt to prevent injuries.

Building administrators are encouraged to notify district staff that physical activity (e.g., recess) will not be used or withheld as a form of punishment;

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(Sample Plan)

Assessment

A local assessment system may be implemented to track student progress on the Health and Physical Education academic standards. Course grades will be awarded in the same manner grades are awarded in other subject areas and will be included in calculations of grade point average, class rank, and academic recognition programs.

Family and Community Involvement

To promote family and community involvement in supporting and reinforcing physical education in the schools, the building principal or designee will be responsible for ensuring that:

1. Physical education activity ideas are sent home with students;
2. Parents/Guardians are actively encouraged to promote their child's participation in the school's physical education programs and any after-school activities through information distributed by the school;
3. Families are invited to attend and participate in physical education activity programs and health fairs when held;
4. Physical education curriculum may include homework that students can do with their families.
5. School staff is encouraged to consider student preferences and interest when developing physical education programs.
6. School staff is encouraged to work with local recreation agencies and community organizations to provide opportunities for students to participate in physical activity programs outside of school.

OTHER SCHOOL BASED ACTIVITIES

Drinking water shall be available and accessible to students, without restriction and at no cost to the student, at all meal periods and throughout the school day.

Nutrition professionals who meet hiring criteria established by the district and in compliance with federal regulations shall administer the school meals program. Professional development and continuing education shall be provided for district nutrition staff, as required by federal regulations.

1. Students shall be provided a clean and safe meal environment.
2. District administrators may consider offering alternative service models to increase school breakfast participation, such as breakfast served in the classroom and "grab & go"

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breakfast” to reinforce the positive educational, behavioral, and health impacts of a healthy breakfast.

3. Students shall have access to hand washing or sanitizing before meals and snacks.
4. { } Access to the food service operation shall be limited to authorized staff.
5. { } Nutrition content of school meals shall be available to students and parents/guardians upon request.
6. { } The district shall provide appropriate training to staff on the components of the school wellness policy and plan.
7. { } Fundraising projects submitted for approval shall be supportive of healthy eating and student wellness or at least neutral on that topic.
8. { } The district shall support the efforts of parents/guardians to provide a healthy diet and daily physical activity for children by communicating relevant information through various methods.
9. { } _____ other.

FUNDRAISERS

Fundraising projects must be submitted for district approval in accordance with district policy. School fundraising activities will be approved with consideration of the following:

1. Fundraising activities held during the school day involving the sale of food or beverages will be limited to foods that meet the USDA Smart Snacks in School nutrition standards, unless an exemption is approved by the building principal;
2. Availability of any food or beverage items sold as part of a fundraising activity will be restricted until at least thirty (30) minutes after the last lunch period;
3. Fundraising activities that promote physical activity will be encouraged; and
4. District staff members are encouraged to select foods and beverages which are low in sugar and fat content to be sold as part of any fundraisers for school sponsored activities, programs, or events outside of the school day.

For purposes of this regulation, school day means the period from midnight before school begins until thirty (30) minutes after the end of the official school day.

Copies of this administrative regulation will be available in the central office and will be distributed to activity sponsors, student treasurers of school activities, and other interested individuals and groups.

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Exempt fundraiser foods or beverages may not be sold in competition with school meals in the food service area during the meal service.

NUTRITION GUIDELINES FOR ALL FOODS/BEVERAGES AT SCHOOL

All foods and beverages available in district schools during the school day shall be offered to students with consideration for promoting student health and reducing obesity.

Foods and beverages provided through the National School Lunch or School Breakfast Programs shall comply with established federal nutrition standards.

Foods and beverages offered or sold at school-sponsored events outside the school day, such as athletic events and dances, shall offer healthy alternatives in addition to more traditional fare.

Competitive Foods

Competitive foods available for sale shall meet or exceed the established federal nutrition standards (USDA Smart Snacks in School). These standards shall apply in all locations and through all services where foods and beverages are sold to students, which may include, but are not limited to: a la carte options in cafeterias, vending machines, school stores, snack carts, and fundraisers conducted during the school day.

Competitive foods are defined as foods and beverages offered or sold to students on school campus during the school day, which are not part of the reimbursable school breakfast or lunch.

For purposes of this policy, school campus means any area of property under the jurisdiction of the school that students may access during the school day.

For purposes of this policy, school day means the period from midnight before school begins until thirty (30) minutes after the end of the official school day.

The district may impose additional restrictions on competitive foods, provided that the restrictions are not inconsistent with federal requirements.

Non-Sold Competitive Foods

Non-sold competitive foods available to students, which may include but are not limited to foods and beverages offered as rewards and incentives, at classroom parties and celebrations, or as shared classroom snacks, shall meet or exceed the standards established by the district.

If the offered competitive foods do not meet or exceed the Smart Snacks in School nutrition standards, the following standards shall apply:

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1. Rewards and Incentives: (CHOOSE ONE OF THE OPTIONS BELOW)
 - a. Foods and beverages shall not be used as a reward or incentive in district schools.
 - b. Foods and beverages shall not be used as a reward for classroom or school activities unless the reward is an activity that promotes a positive nutrition message (e.g., guest chef, field trip to a farm or farmers market, etc.).
 - c. _____other.

2. Classroom Parties and Celebrations: (CHOOSE ONE OR MORE OF THE OPTIONS BELOW)
 - a. Only non-food based parties and celebrations shall occur on the school campus during the school day in district schools.
 - b. Classroom parties/celebrations with food/beverages shall be limited to no more than one (1) per month in each classroom.
 - c. Parents/Guardians shall be informed through newsletters or other efficient communication methods that foods/beverages should only be brought in when requested for scheduled parties.
 - d. Classroom parties shall offer a minimal amount of foods (maximum 2-3 items) containing added sugar as the primary ingredient (e.g., cupcakes, cookies) and will provide the following:
 - Fresh fruits/vegetables; and
 - Water, 100 percent juice, 100 percent juice diluted with water, low-fat milk, or nonfat milk.
 - e. When possible, foods/beverages for parties and celebrations shall be provided by the food service department to help prevent food safety and allergy concerns.
 - f. Food celebrations shall not occur until thirty (30) minutes after the end of the last lunch period.
 - g. _____other.

3. Shared Classroom Snacks:
 - a. Shared classroom snacks are not permitted in district schools
 - b. _____other.

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The district shall provide a list of suggested nonfood ideas and healthy food and beverage alternatives to parents/guardians and staff, which may be posted via the district website, student handbook, newsletters, posted notices and/or other efficient communication methods.

Marketing/Contracting

Any foods and beverages marketed or promoted to students on the school campus during the school day shall meet or exceed the established federal nutrition standards (USDA Smart Snacks in School) and comply with established Board policy and administrative regulations.

Exclusive competitive food and/or beverage contracts shall be approved by the board, in accordance with provisions of law. Existing contracts shall be reviewed and modified to the extent feasible to ensure compliance with established federal nutrition standards, including applicable marketing restrictions.

SAFE ROUTES TO SCHOOL

District schools may provide appropriate instruction on walking and bicycling safety to students.

To make walking and biking to school safer and easier for students, improvements to school zone traffic safety may be made by:

1. Developing drop-off and pick-up procedures and informing students, parents/guardians, and district staff by means of:
 - a. Publication in handbooks,
 - b. Reminders to parents/guardians in the form of letters or emails at the start of each school term and as necessary throughout the school year,
 - c. Presentation at a student assembly,
 - d. Presentation at a parents meeting, and/or
 - e. Posting of notice/signs.
2. Designating a drop-off and pick-up zone to discourage traffic congestion in front of schools;
3. Conducting regular traffic safety training for school personnel, volunteers, and students who drive to school;
4. Encouraging carpooling to alleviate traffic congestion in front of schools;
5. Staggering school arrival and dismissal times for different grades to minimize the flow of traffic; and

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6. Using a designated employee, parent/guardian, or volunteer at drop-off locations to open the student's door and expedite the drop-off process.

Designated school personnel, police, and volunteers may periodically evaluate drop-off and pick-up conditions and provide safety information and instruction to drivers.

The Superintendent or designee may meet periodically with local municipality officials, law enforcement, and community organizations to develop, evaluate, and maintain safe routes to school.

In cooperation with the local ordinances and laws, physical improvements such as curb striping and signage revision may be made to the school's drop-off and pick-up zones and/or parking and stopping spots.

JGHB Vending Machines and Other Automated Play Machines
(See DK and JGCA)

JGHB

No vending machine or play machine may be placed in any building without prior approval of the superintendent.

Vending machine foods and beverages available for sale to students will comply with established federal nutrition standards and guidance on snacks in school.

Advertising associated with product vending will be limited to signage on equipment, paper cups and other serving containers, and will promote a positive nutrition message.

The building principal shall manage the machine(s). A monthly report shall be prepared by each principal showing all receipts and expenditures for each machine. Proceeds from machines shall be deposited in the appropriate activity account.

Approved:

KASB Recommendation-7/96; 4/07; 6/17

Optional Employee Handbook Language: Lactation Accommodations

The board recognizes that it is important for mothers to have the option and ability to express milk in the workplace and that Kansas and federal law encourages this practice. Therefore, the board directs the superintendent to take measures to ensure district employees who are nursing mothers be provided with an adequate location for the expression of milk and reasonable break times for doing so for at least one year after the birth of the employee's child.

The superintendent or the superintendent's designee shall see that the district makes a reasonable effort to provide a place, other than a restroom, which is shielded from view, free from intrusion from coworkers and the public, and may be used by the employee to express milk during this timeframe.

Employees must give their supervisor notice of the need for lactation accommodations, preferably prior to return to work following the birth of the employee's child(ren), to allow supervisors the opportunity to establish a location and to attempt to work out scheduling issues. Employees utilizing these accommodations are also responsible for maintaining the designated area by wiping utilized surfaces with disinfectant wipes after each use so the area is clean for the next user.

No employee shall be discriminated against for expressing milk during the work day, and reasonable effort will be made by the employee's supervisor to provide flexibility in the employee's work schedule in consideration of the requirements of the staff member's responsibilities and the availability of staff members to cover those duties, as necessary.

Employees shall use usual break and meal periods for expressing milk, when possible. If additional time is needed beyond the provided breaks, employees may use personal leave or may

make up the time as negotiated with their supervisors. Federal law does not require the district to compensate non-exempt staff members for work time spent expressing milk.

KASB Optional Employee Handbook Recommendation – 6/17

NOTE: The location selected for this purpose should have an electrical outlet or access to electricity through the provision of extension cord(s); proximity to clean water; adequate lighting; a chair and a small table, counter, or other flat surface for the employee's use; and either a door equipped with a functional lock or a sign the employee may post on the exterior of the location advising that it is in use and not accessible.

