

Lakeland Joint School District

Federal Grants Policy and Procedure Manual

01/01/2016

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Introduction

This manual sets forth the policies and procedures used by Lakeland Joint School District No. 272 (the District) to administer federal funds. The manual contains the internal controls and grant management standards used by the District to ensure that all federal funds are lawfully expended. It describes in detail the District's financial management system, including cash management procedures; procurement policies; inventory management protocols; procedures for determining the allowability of expenditures; time and effort reporting; record retention; and sub-recipient monitoring responsibilities. New employees of the District, as well as incumbent employees, are expected to review this manual to gain familiarity and understanding of the District's rules and practices.

Financial Management System

The District maintains a proper financial management system in order to receive both direct and state-administered grants and to expend funds associated with a grant award. Certain fiscal controls and procedures must be in place to ensure that all financial management system requirements are met. Failure to meet a requirement may result in return of funds or termination of the award.

Financial Management Standards

The standards for financial management systems are found at 2 C.F.R. § 200.302. The required standards include:

Identification

The District must identify, in its accounts, all federal awards received and expended and the federal programs under which they were received. Federal program and award identification must include, as applicable, the CFDA title and number, federal award identification number and year, name of the federal agency, and, if applicable, name of the pass-through entity.

Financial Reporting

Accurate, current, and complete disclosure of the financial results of each federal award or programs must be made in accordance with the financial reporting requirements set forth in 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. These records must contain information pertaining to grant or subgrant awards, authorizations, obligations, unobligated balances, assets, expenditures, income and interest, and be supported by source documentation.

Internal Controls

Effective control and accountability must be maintained for all funds, real and personal property,

and other assets. The District must adequately safeguard all such property and must assure that it is used solely for authorized purposes.

“Internal controls” are tools to help program and financial managers achieve results and safeguard the integrity of their program. Internal controls should be designed to provide reasonable assurance that the following objectives are achieved:

- Effectiveness and efficiency of operations;
- Adequate safeguarding of property;
- Assurance property and money is spent in accordance with grant program and to further the Selected objectives; and
- Compliance with applicable laws and regulations.

Budget Control

Actual expenditures or outlays must be compared with budgeted amounts for each federal award.

Cash Management

The District must **maintain written procedures** to implement the cash management requirements found in EDGAR.

Please see **page 22 for these written cash management procedures.**

Allowable Costs

The District must **maintain written procedures for determining allowability of costs** in accordance with EDGAR.

Please **see page 13** for these written allowability procedures.

Overview of the Financial Management/Accounting System

The District accounting system shall be established to present, with full disclosure, the financial position and results of the financial operations of the District in conformity with generally accepted accounting principles. **The accounting system currently used is Skyward.** The system is in compliance with the accounting system established by State legislative action. The Idaho Financial Account Reporting Management System (IFARMS) is used as the basis for developing program budgets and the preparation of periodic financial reports. The District Treasurer is responsible for managing budgets and accounts payable. The Consolidated State and Federal Lakeland Joint School District No. 272

Grant Application Funds (CSFGA) will be tracked through CSFGA title and number, federal award identification number and year. The funds are given unique identifiable numbers through the use of the IFARMS system.

The Chief Financial Officer, working with the District Treasurer, is responsible for compiling timely and accurate financial reports for review and approval by the Board of Trustees. In addition to the reports required for local, state and federal agencies, financial reports will be prepared monthly and annually and presented to the Board of Trustees. The financial report shall reflect the financial activity and status of the District. These reports will include monthly and cumulative expenditures, project budgets and a balance remaining column.

Budgeting

The Planning Phase: Meetings and Discussions

Before Receiving the Grant Award Notice (GAN):

Responsibility for coordinating the development of the budget shall be delegated to the Superintendent. His/her efforts will require the cooperation of individuals at all levels of the Lakeland Joint School District, as well as consideration of information from sources outside the Lakeland Joint School District. The development of the budget is guided by the Consolidated State and Federal Grant Application (CSFGA).

The allocation of funds for major appropriations shall be made in accordance with formulas developed which consider educational needs first, and follow the format of the CSFGA. These formulas shall consider such items as the following:

1. ELL staff and Migrant Liaison
2. Number and assignments of special service personnel.
3. Number and assignment of paraprofessional educators.
4. Allocation of instructional supplies, equipment, books and related materials using federal funds allocations.
5. Transportation and safety of students who are enrolled in federal programs.

The Board of Trustees shall participate in policy-making at all major levels of budget development. These shall include the following:

1. Approval of proposed changes or additions in the instructional program.

2. Approval of proposed salary schedules.
3. Approval of all major changes or additions related to transportation, physical plants or personnel.

Estimates of revenues shall be in accordance with the current statutes of Idaho and expenditure estimates shall be based on projected enrollments and allotment formulas.

Information relative to the development of the budget shall be open for inspection by any interested citizen or group.

The budget of the Lakeland Joint School District shall be prepared in such form and detail that:

- A. All items shall be clearly identified and described and follow SDE IFARMS accounting codes.
- B. All requests for appropriations shall be substantiated by supporting information.

The total budget and all of its parts shall be prepared on a realistic basis with all inventory, investments, revenues and appropriations carefully estimated, described and recorded, as per the State Department of Education accounting procedures.

A. The budget document shall list all revenue and expenditures, by category, for each of the following budget categories: General Fund, Title I of ESSA, State LEP, Title I-C Migrant, IDEA, Rural Low Income, Federal LEP, Title II-A, and other funds.

The following procedures will be followed for publication, reporting, public review, and Board adoption of the budget:

A. Procedures for the yearly publication of a summary of the proposed budget, budget hearing and Board of Trustees adoption shall follow Idaho Code.

C. Budgetary decisions are guided by the ESSA Federal Programs monitoring visits cycle (every 3 years) and annual self-assessment tool.

The Superintendent of Schools shall administer the Lakeland Joint School District budget. In this, he/she shall be responsible for preparing the budget document in conjunction with the Chief Financial Officer and he/she shall present and defend the tentative budget to the Board of Trustees and the public. It shall be his/her responsibility to administer the budget and to be held accountable for the results that it produces.

The Board of Trustees has legal responsibility for the formal adoption of the budget; it shall hold the Superintendent responsible for its administration.

Preparation of the budget is a continuous process, which shall proceed in three (3) phases: 1) determination of the educational plan, 2) calculation of the cost of the proposed program, and 3) determination of the plan for obtaining the necessary revenue.

The proposed budget shall be reviewed in an open hearing as prescribed by Idaho Code.

The approved budget shall be included within the minutes of the Board of Trustees meeting as official verification of its acceptance.

Allowable budget items are determined by the superintendent and the Chief Financial Officer. All items determined to be unallowable are rejected from the budget.

After Receiving the GAN

The Treasurer of the District and the Federal Programs Office staff will continually review and discuss the budgets for the grants received. Should information be received that requires revisions to the budgets, the Federal Programs Director, will contact the Superintendent to review the updated budgets. These reviews and revisions may require amendment proposals and will follow protocols of the amendment process.

Amending the Budget

The Superintendent, Chief Financial Officer, Federal Programs Manager and district staff review
Lakeland Joint School District No. 272

and suggest any budget amendments, as well as authorizing any notification, formal approval, and/or documentation that must be created or maintained.

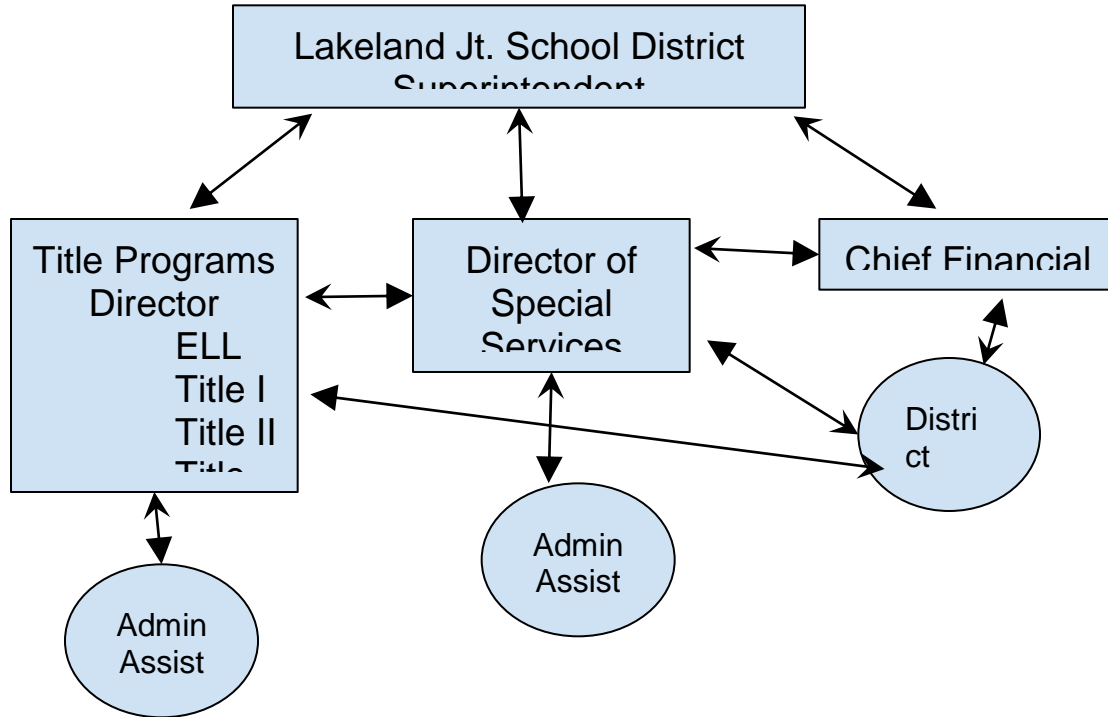
Budget amendments must be provided to the Board of Trustees at least seven (7) days in advance of the meeting at which such budget amendment is proposed.

The final vote on a budget amendment proposal, notice shall be posted and published once in the manner prescribed by Idaho law. The meeting to adopt a budget amendment shall be open and shall provide opportunity for any taxpayer to appear and be heard. Budget procedures shall be consistent with statutory requirements.

Budget Control

The District monitors its financial performance by comparing and analyzing actual results with budgeted results. The District financial report is produced on a monthly basis. The report shows the budgeted amount, the monthly expenditure, the yearly aggregated expenditures, as well as the percentage of budget spent. These reports are reviewed by the Chief Financial Officer and Superintendent for the preceding month prior to the next Board meeting. Large percentage changes are reviewed and substantiated.

Lakeland Joint School District Organizational Chart



Accounting Records

The Superintendent's Office is responsible for the preparation and fair presentation of the financial statements and accounting records. These must be prepared according to generally accepted accounting principles (GAAP); this includes the design, implementation, and maintenance of internal controls relevant to the preparation and fair presentation of financial statements that are free from material misstatement, due to fraud, error, or otherwise. Accounting records are available for public review at any time.

Spending Grant Funds

While developing and reviewing the grant budget, the Federal Programs Office should keep in mind the difference between direct costs and indirect costs.

Direct and Indirect Costs

Determining Whether a Cost is Direct or Indirect: Direct costs are those 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. 2 C.F.R. § 200.413(a).

Indirect costs are those that have been incurred for a common or joint purpose benefiting more than one cost objective, and not readily assignable to the cost objectives specifically benefitted, without effort disproportionate to the results achieved. 2 C.F.R. § 200.56.

Costs incurred for the same purpose in like circumstances must be treated consistently as either direct or indirect costs. 2 C.F.R. § 200.413(a).

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 of Federal awards. Typical costs charged directly to a Federal award are the compensation of employees who work on that award, their related fringe benefit costs, the costs of materials and other items of expense incurred for the Federal award. 2 C.F.R. § 200.413(b).

The salaries of administrative and clerical staff should normally be treated as indirect costs.

Direct charging of these costs may be appropriate only if all of the following conditions are met:

- Administrative or clerical services are integral to a project or activity;
- Individuals involved can be specifically identified with the project or activity;
- Such costs are explicitly included in the budget or have the prior written approval of the federal awarding agency; and
- The costs are not also recovered as indirect costs. 2 C.F.R. § 200.413(c).

Indirect Cost Rate: It is at the discretion of the Lakeland Joint School District to use the indirect cost rate. The indirect cost rate will be calculated annually using the expenditures for the second preceding year as instructed by the State Department of Education. Example: For the 2015-2016 school year, the information reported on the 2013-2014 annual financial report will be used.

The State Department of Education will then calculate the restricted indirect cost rate using the **expenditures of the superintendent's office that were included within the 632-District Administration Program of the 2013-2014 annual report.** If there are “**unallowable costs**” other than capital outlay charged in programs 632-District Administration, 651-Business Operations, 655-Central Services, or 656 Administrative Technology Service, these costs are to be included as other unallowable costs on the worksheet. After receiving the indirect cost calculation from the SDE, Lakeland Joint School District will determine if the applicable programs will continue.

Applying the Indirect Cost Rate: Once the District has an approved indirect cost rate, the percentage is multiplied against the actual direct costs (excluding distorting items such as equipment, contracts in excess of \$25,000, pass-through funds, etc.) incurred under a particular grant to produce the dollar amount of indirect costs allowable to that award. 34 C.F.R § 75.564; 34 C.F.R. § 76.569.

Once the District applies the approved rate, the funds that may be claimed for indirect costs have no federal accountability and may be used as if they were non-federal funds. For Direct Grants, reimbursement of indirect costs is subject to the availability of funds and statutory or administrative restrictions. 34 C.F.R. § 75.564.

Where a federal program has a specific cap on the percentage of administrative costs that may be charged to a grant, that cap must include all direct administrative charges as well as any recovered indirect charges.

Determining Allowability of Costs

Expenditures 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.**

When determining how the District will spend its grant funds, The Federal Programs Office and/or Program Director 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. 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 provided in the bulleted list below. Federal Programs Office and/or Program Director must consider these factors when making an allowability determination.

Be Necessary and Reasonable for the performance of the federal award. District staff must consider these elements when determining the reasonableness of a cost. 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.

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 individuals concerned acted with prudence in the circumstances considering their 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 C.F.R. §200.404.

While 2 C.F.R. §200.404 does not provide specific descriptions of what satisfies the "necessary" element beyond its inclusion in the reasonableness analysis above, necessary is 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 district 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 grant 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.

- **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 the relative benefit received. This means that the federal grant program derived a benefit in proportion to the funds charged to the program. 2 C.F.R. §200.405. For example, if 50% of a teacher's salary is paid with grant funds, then that teacher must spend at least 50% of his or her time on the grant program.

- **Consistent with policies and procedures that apply uniformly to both federally-financed and other activities of the District.**

- **Conform to any limitations or exclusions set forth as cost principles in Part 200 or in the terms and conditions of the federal award.**

- **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.

- **Adequately documented.** All expenditures must be properly documented.

- **Be determined in accordance with general accepted accounting principles (GAAP), unless provided otherwise in Part 200.**

- **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 non-federal entity to contribute a certain amount of non-federal resources to be eligible for the federal program.

- **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 C.F.R. §200.406.

Part 200’s cost guidelines must be considered when federal grant funds are expended. As provided above, federal rules require state- and District-level requirements and policies regarding expenditures to be followed as well. For example, state and/or District policies relating to travel or equipment may be narrower than the federal rules, and the stricter State and/or District policies must be followed. Further, certain types of incentives are allowable under federal law, but are not allowable under State law.

Selected Items of Cost

Part 200 examines the allowability of 55 specific cost items (commonly referred to as Selected Items of Cost) at 2 C.F.R. §§ 200.420-200.475. These cost items are listed in the chart below along with the citation where it is discussed whether the item is allowable. Please do not assume that an item is allowable because it is specifically listed in the regulation as it may be unallowable despite its inclusion in the selected items of cost section. The expenditure may be unallowable for a number of reasons, including: the express language of the regulation states the item is unallowable; the terms and conditions of the grant deem the item unallowable; or State/local restrictions dictate that the item is unallowable. The item may also be unallowable because it does not meet one of the cost principles, such as being reasonable because it is considered too expensive. If an item is unallowable for any of these reasons, federal funds cannot be used to purchase it.

must be familiar with the Part 200 selected items of cost section. The District must follow these rules when charging these specific expenditures to a federal grant. When applicable, District staff must check costs against the selected items of cost requirements to ensure the cost is allowable. In addition, State, District and program-specific rules may deem a cost as unallowable and District personnel must follow those non-federal rules as well.

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

Note: Those items in Bold are items that are commonly used in the Lakeland Joint School District.

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
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
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

Likewise, it is possible for the State and/or District to put additional requirements on a specific item of cost. Under such circumstances, the stricter requirements must be met for a cost to be allowable. Accordingly, employees must consult federal, State and District requirements when spending federal funds. For example, often the State’s travel rules are more restrictive than federal rules, which mean the State’s policies must be followed.

In order for a cost to be allowable, 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, non-regulatory guidance and grant award notifications.

Frequent Types of Costs

Travel: Travel costs are the expenses for transportation, lodging, subsistence, and related items incurred by employees who are in travel status on official business of a grant recipient. Such costs may be charged on an actual cost basis, on a per diem or mileage basis in lieu of actual costs incurred, or on a combination of the two, provided the method used is applied to an entire trip and not selected days of the trip, and results in charges consistent with those normally allowed in like circumstances in the recipient’s non-federally funded activities and in accordance with the recipient’s written travel reimbursement policies. 2 C.F.R §200.474(a).

Costs incurred by employees and officers for travel, including costs of lodging, other subsistence, and incidental expenses, must be considered reasonable and otherwise allowable only to the extent such costs do not exceed charges normally allowed by the District in its regular operations as the result of its written travel policy. In addition, if these costs are charged directly to the federal award, documentation must be maintained that justifies that (1) participation of the

individual is necessary to the federal award; and (2) the costs are reasonable and consistent with the District's established policy. 2 C.F.R. §200.474(b).

Every District employee and Trustee will be reimbursed for travel expenses while traveling outside of the District and engaged in official District business. All travel expenses must be reported on a district approved travel voucher form. All travel expenses must be approved by the employee's supervisor and/or the Superintendent before the approved travel occurs. In some instances parents may be reimbursed for travel expenses when transporting their student to a required school activity or an approved school event that cannot be provided by the District's Transportation Department. All such transportation reimbursements must be approved by the Principal and/or the Superintendent. The District business office will be responsible for the development of the requisite procedures and forms to be used in connection with travel expense claims and reimbursements. The District will reimburse travel expenses for employees, Trustees, and other approved travelers using their own vehicle for district business at a rate approved by the Board of Trustees.

Helpful Questions for Determining Whether a Cost is Allowable

In addition to the cost principles and standards described above, District Office, Federal Programs Director and Administrators, can refer to this section for a useful framework when performing an allowability analysis. In order to determine whether federal funds may be used to purchase a specific cost, it is helpful to ask the following questions:

- Is the proposed cost allowable under the relevant program?
- Is the proposed cost consistent with an approved program plan and budget?
- Is the proposed cost consistent with program specific fiscal rules?
 - For example, the District may be required to use federal funds only to supplement the amount of funds available from nonfederal (and possibly other federal) sources.
- Is the proposed cost consistent with EDGAR?
- Is the proposed cost consistent with specific conditions imposed on the grant (if applicable)?

As a practical matter, District Office, Federal Programs Director and Administrators, should also consider whether the proposed cost is 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.

Also, funds should be targeted to address areas of weakness, as necessary. To make this determination, District Office, Federal Programs Director and Administrators, should review data when making purchases to ensure that federal funds to meet these areas of concern.

Federal Cash Management Policy/Procedures

The District will comply with applicable methods and procedures for payment that minimize the time elapsing between the transfer of funds and disbursement by the District, in accordance with the Cash Management Improvement Act at 31 CFR Part 205. Generally, the District receives payment from the Idaho State Department of Education on a reimbursement basis. 2 CFR §200.305.

However, if the District receives an advance in federal grant funds, the District will remit interest earned on the advanced payment quarterly to the federal agency. The District may retain interest amounts up to \$500 per year for administrative expenses. 2 CFR § 200.305(b)(9).

According to guidance from the U.S. Department of Education (ED), when calculating the interest earned on ED grant funds, regardless of the date of obligation, interest is 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 LEA.

Interest would not accrue if the LEA uses nonfederal funds to pay the vendor and/or employees prior to the funds being drawn down from the G5 system, commonly known as a reimbursement.

Payment Methods

Reimbursements: The District will initially charge federal grant expenditures to nonfederal funds.

The District Clerk will request reimbursement for actual expenditures incurred under the federal grants on a per monthly basis. Reimbursement requests will be submitted on the State form on the Idaho State Department of Education website portal. All reimbursements are based on actual disbursements, not on obligations.

The Idaho State Department of Education will process reimbursement requests within a two week process.

Consistent with state and federal requirements, the District will maintain source documentation

supporting the federal expenditures (invoices, time sheets, payroll stubs, etc.) and will make such documentation available for the State Department of Education review upon request.

Reimbursements of actual expenditures do not require interest calculations.

Timely Obligation of Funds

When Obligations are Made

Obligations are orders placed for property and services, contracts and sub awards made, and similar transactions during a given period that require payment by the non-Federal entity during the same or a future period. 34 C.F.R. § 200.71

The following table illustrates when funds are determined to be obligated under federal regulations:

If the obligation is for:	The obligation is made:
Acquisition of property	On the date which the District makes a binding written commitment to acquire the property
Personal services by an employee of the District	When the services are performed
Personal services by a contractor who is not an employee of the District	On the date 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 is taken
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.
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34 C.F.R. §75.707; 34 C.F.R. §76.707.

Period of Performance of Federal Funds

All obligations must occur on or between the beginning and ending dates of the grant project. 2 C.F.R. §200.309. This period of time is known as the period of performance. 2 C.F.R. §200.77. The period of performance is dictated by statute and will be indicated in the GAN. Further, certain grants have specific requirements for carryover funds that must be adhered to.

State-Administered Grants: As a general rule, state-administered federal funds are available for obligation within the year that Congress appropriates the funds for. However, given the unique nature of educational institutions, for many federal education grants, the period of availability is 27 months. Federal education grant funds are typically awarded on July 1 of each year. While the District will always plan to spend all current grant funds within the year the grant was appropriated for, the period of obligation for any grant that is covered by the “Tydings Amendment” is 27 months, extending from July 1 of the fiscal year for which the funds were appropriated through September 30 of the second following fiscal year. This maximum period includes a 15-month period of initial availability, plus a 12-month period for carryover. 34 C.F.R. § 76.709. For example, funds awarded on July 1, 2015 would remain available for obligation through September 30, 2017.

Direct Grants: In general, the period of availability for funds authorized under direct grants is identified in the GAN.

For both state-administered and direct grants, regardless of the period of availability, the District must liquidate all obligations incurred under the award not later than 90 days after the end of the funding period unless an extension is authorized. 2 C.F.R. § 200.343(b). Any funds not

obligated within the period of availability or liquidated within the appropriate timeframe are said to lapse and must be returned to the awarding agency. 2 C.F.R. § 200.343(d). Consequently, the District closely monitors grant spending throughout the grant cycle.

Carryover

State-Administered Grants: As described above, the Tydings Amendment extends the period of availability for applicable state-administered program funds. Essentially, it permits recipients to “carryover” any funds left over at the end of the initial 15 month period into the next year. These leftover funds are typically referred to as carryover funds and continue to be available for obligation for an additional 12 months. 34 C.F.R. § 76.709. Accordingly, the District may have multiple years of grant funds available under the same program at the same time.

An annual audit will be performed every year according to GAAP. The carryover amounts are tracked within the audit and recorded in the CSFGA every year. Both the District and Federal programs carryover amounts are noted and managed in the unspent grant allocation.

Direct Grants: Grantees receiving direct grants are not covered by the 12 month Tydings period. However, under 2 C.F.R. § 200.308, direct grantees enjoy unique authority to expand the period of availability of federal funds. The District is authorized to extend a direct grant automatically for one 12-month period. Prior approval is not required in these circumstances; however, in order to obtain this extension, the District must provide written notice to the federal awarding agency at least 10 calendar days before the end of the period of performance specified in the award. This one-time extension may not be exercised merely for the purpose of using unobligated balances.

If funds are not expended within the twelve month period after receipt of the grant award, the remaining balance of the funds will be returned to the grantor.

The District will seek prior approval from the federal agency when the extension will not be contrary to federal statute, regulation or grant conditions and:

- The terms and conditions of the Federal award prohibit the extension;
- The extension requires additional Federal funds; or
- The extension involves any change in the approved objectives or scope of the project. 2 C.F.R. § 200.308(d)(2).

No description for seeking extension is necessary as direct grant funding will not be allowed to

carryover from year to year.

Program Income

Definition

Program income means gross income earned by a grant recipient that is directly generated by a supported activity or earned as a result of the federal award during the grant's period of performance. 2 C.F.R. § 200.80.

Program income includes, but is not limited to, income from fees for services performed, the use or rental of real or personal property acquired under federal awards, the sale of commodities or items fabricated under a federal award, license fees and royalties on patents and copyrights, and principal and interest on loans made with federal award funds. Interest earned on advances of federal funds is not program income. Except as otherwise provided in federal statutes, regulations, or the terms and conditions of the federal award, program income does not include rebates, credits, discounts, and interest earned on any of them. 2 C.F.R. § 200.80. Additionally, taxes, special assessments, levies, fines, and other such revenues raised by a recipient are not program income unless the revenues are specifically identified in the federal award or federal awarding agency regulations as program income. Finally, proceeds from the sale of real property, equipment, or supplies are not program income. 2 C.F.R. § 200.307.

Use of Program Income

The default method for the use of program income for the District is the deduction method. 2 C.F.R. § 200.307(e). Under the deduction method, program income is deducted from total allowable costs to determine the net allowable costs. Program income will only be used for current costs unless the District is otherwise directed by the federal awarding agency or pass-through entity. 2 C.F.R. § 200.307(e)(1). The LEA may also request prior approval from the federal awarding agency to use the addition method. Under the addition method, program income may be added to the Federal award by the Federal agency and the non-Federal entity. The program income must then be used for the purposes and under the conditions of the Federal award. 2 C.F.R. § 200.307(e)(2).

While the deduction method is the default method, the District always refers to the GAN prior to determining the appropriate use of program income.

The Federal Programs Director or his/her designee will account for program income in a manner
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consistent with the accounting methodology used in their normal business operation and in a consistent manner for the program. The Director or designee will calculate income as program income if it is directly traceable to the program as a whole. Each of the special revenue programs is assigned IFARMs numbering consistent with the Idaho State Department of Education.

Procurement System

The District maintains the following purchasing procedures.

Responsibility for Purchasing

The Superintendent is authorized to direct expenditures and purchases within the limits of the detailed annual budget for the school year and pursuant to state purchasing and federal procurement requirements. The Superintendent shall establish requisition and purchase order procedures as a means of controlling and maintaining proper accounting of the expenditure of funds that align with state purchasing and federal procurement requirements. Staff members shall not obligate the District without express authority. Staff members who obligate the District without proper authorization may be held personally responsible for payment of such obligations.

Purchase Methods

The type of purchase procedures required depends on the cost of the item(s) being purchased:

With the exception of the purchase of curricular materials, whenever the cost of any construction, repair, or improvement; or the acquisition, purchase, or repair of any equipment; or other personal property necessary for the effective operation of the District exceeds twenty-five thousand dollars (\$25,000), formal bids shall be called for by issuing public notice as specified in statute as well as following federal procurement requirements. Specifications shall be prepared and be made available to all vendors interested in submitting a bid. The contract shall be awarded to the lowest responsible bidder, except that the trustees may reject any bid, reject all bids, and publish notice for bids once again. If after calling for bids a second time, no satisfactory bid is received, the Board may proceed under its own direction, subject to the approval by the State Board of Education. In determining what bid is the lowest responsible bid, the District will not only take into consideration the amount of the bid, the District will also consider the skill, ability, and integrity of a bidder to do faithful and conscientious work and

promptly fulfill the contract according to the letter and spirit. Bidders will provide references.. The Superintendent shall establish bidding and contract awarding procedures that align with state purchasing and federal procurement requirements.

Procurement Documents

- Pre-numbered Purchase Orders are utilized for purchases and requisitions.
- Purchase Orders are issued with the approval of the Superintendent and/or his/her designee, such as a Department Head and or Building Administrator. The Purchase Orders are a four page, non carbon document. The original (white copy) is given to the business; the canary copy is used to encumber the funds; the pink copy (page 3) is turned into the District Office when the goods or services are received; the goldenrod copy (page 4) is kept by the issuing program.
- Purchase Orders must contain the following documentation:
 - Vendor name and address
 - Issuing Department Name and address of where the purchase will be delivered
 - Item name, quantity, price per item and total, including any shipping or additional charge; Also included are fund name and IFARM number; Lastly two signatures.
- The pink copy is kept with the bill in the District Office; The goldenrod is kept in the department where issued.
- Responsibilities
 - Only the Superintendent and/or a Department Head or Building Administrator may request and issue the Purchase Order.

Cooperative Purchasing

The District may cooperatively enter into contracts with one (1) or more districts to purchase materials necessary or desirable for the conduct of the business of the District provided that the purchasing cooperative follows state purchasing and federal procurement requirements.

Personnel Conflicts of Interest

No employee will make any purchase or incur any obligations for or on behalf of the District from any private business, contractor, or vendor in which the employee has a direct or indirect financial or ownership interest. Purchases or contracted services from any private business or venture in which any employee of this District has a direct or indirect financial or ownership interest will be made on a competitive bid basis strictly in accordance with the following

procedures:

1. The interested employee, the business, the contractor, or the vendor will fully disclose, in writing, the employee's exact relationship to the business, the contractor, or the vendor;
2. The affected business, the contractor, or the vendor may submit a bid in compliance with the specifications outlined by the District;
3. The interested employee will not be involved in any part of bidding process, including but not limited to, preparing specifications, advertising, analyzing, or accepting bids; and
4. This policy will apply to any organization, fund, agency, or other activity maintained or operated by the District. No employee will solicit gifts, gratuities, favors, prizes, awards, merchandise, or commissions as a result of ordering any items or as a result of placing any purchase order with a business, contractor, or vendor on behalf of the District nor accept anything of monetary value from a business, contractor, or vendor except for unsolicited gifts of \$50 or less in value.

Procurement Under a Federal Award

In addition to the conflicts of interest outlined above, no employee, officer, or agent of the District may participate in the selection, award, or administration of a contract supported by a federal award if he or she has a real or apparent conflict of interest. Such conflicts of interest include instances where any of the following has a financial or other interest in or a tangible personal benefit from a firm considered for a contract:

1. The employee, officer, or agent;
2. Any member of his or her immediate family;
3. His or her partner; or
4. An organization which employs or is about to employ any of the parties listed above.

The following activities are prohibited:

1. The purchase during the school day of any food or service from a District contractor or vendor for individual use;
2. The removal of any food, supplies, equipment, or school property without proper authorization;

3. Individual sales by District personnel of any school property, including used items.

In addition to its other policies and procedures regarding procurement, the District shall adhere to the following requirements when making procurements under a federal award.

The District shall:

1. Maintain oversight to ensure that contractors perform in accordance with the terms, conditions, and specifications of their contracts or purchase orders.
2. Avoid acquiring unnecessary or duplicative items;
3. Consider consolidating procurements to obtain a more economical purchase. Where appropriate, an analysis will be made of lease versus purchase alternatives and any other appropriate analysis to determine the most economical approach.
4. Award contracts only to responsible contractors possessing the ability to perform successfully under the terms and conditions of the 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.
5. Maintain records sufficient to detail the history of procurement. These records will include: A. Rationale for the method of procurement; B. Selection of contract type; C. Contractor selection or rejection; and D. The basis for the contract price.
6. The use of a time and materials type contract is prohibited unless the District determines that no other contract is suitable. Time and materials type contract means a contract whose cost to a District is the sum of:
 - A. The actual cost of materials; and
 - B. The direct labor hours charged at an hourly rates that reflect wages, general and administrative expenses, and profit. When this type of the contract is used, it will include a ceiling price that the contractor exceeds at his or her own risk.

The District will assert a high degree of oversight over such contracts in order to obtain reasonable assurance that the contractor is using efficient methods and effective cost controls.

7. Be responsible 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.

8. The District will adhere to any additional procurement rules as applicable to specific federal programs such as federal child nutrition programs.

Purchases up to \$3,000 (Micro-Purchases without bids, but strong internal control to determine that a price is reasonable)

Micro-purchase means a purchase of supplies or services using simplified acquisition procedures, the aggregate amount (not per unit) of which does not exceed \$3,000. The micro-purchase method is used in order 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.

Micro-purchases may be awarded without soliciting competitive quotations if the District considers the price to be reasonable. The District maintains evidence of this reasonableness in the records of all micro-purchases.

Best Practices

Note: The Federal min requirement is up to \$3,000; however, it is considered to be a good practice to implement a strong internal control over compliance requirements which allows maintaining accountability over purchased assets. 2 C.F.R. § 200.62(a)(2). For example, any capital outlay purchased by the State Department of Education (SDE) including those of durable goods (e.g. furniture, electronics) with a unit cost over \$500.00 is approved by the Financial Executive Officer before the purchase is made by the SDE. Electronic devices are to be purchased in coordination with IT and the Chief Procurement Officer.

Purchases between \$3,000 and \$25,000 (no sealed bids, but quotations are obtained from at least 2 numbers of qualified sources)

Small purchase procedures are those relatively simple and informal procurement methods for securing services, supplies, or other property that do not cost more than \$25,000. If small purchase procedures are used, price or rate quotations are obtained from an adequate number of qualified sources as per federal guidelines and Idaho Code 67-2803, 67-2805.

Purchases between \$25,000 and \$50,000 (no sealed bids, but quotations are obtained from at least 3 numbers of qualified sources)

\$25,000 to \$50,000 Semi-formal bidding: Issue written requests for bids describing goods or services desired to at least 3 vendors. Allow 3 days for written response, unless an emergency exists; 1 day for objections. Keep records for 6 months. Accept low bid, or reject all bids.

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Purchases greater than \$50,000 (sealed bids required)

PROCURING SERVICES OR PERSONAL PROPERTY. (1) When a political subdivision contemplates an expenditure to purchase or lease personal property or to procure services, other than those services excluded pursuant to section [67-2803](#), Idaho Code, valued in excess of twenty-five thousand dollars (\$25,000) but not to exceed fifty thousand dollars (\$50,000), the procurement procedures of this subsection (1) shall apply.

(a) The solicitation for bids shall be supplied to no fewer than three (3) vendors by written means, either by electronic or physical delivery. The solicitation shall describe the personal property or services to be purchased or leased in sufficient detail to allow a vendor dealing in such goods or services to understand what the political subdivision seeks to procure.

(b) The solicitation for bids shall describe the electronic or physical delivery method or methods authorized to submit a bid, the date and time by which a bid proposal must be received by the clerk, secretary or other authorized official of the political subdivision, and shall provide a reasonable time to respond to the solicitation, provided that except in the event of an emergency, such time shall not be less than three (3) business days.

(c) Written objections to specifications or bid procedures must be received by the clerk, secretary or other authorized official of the political subdivision at least one (1) business day before the date and time upon which bids are scheduled to be received.

(d) When written bids have been received, by either physical or electronic delivery, they shall be compiled and submitted to the governing board or governing board-authorized official which shall approve the responsive bid proposing the lowest procurement price or reject all bids and publish notice for bids, as before.

(e) If the political subdivision finds that it is impractical or impossible to obtain three (3) bids for the proposed procurement, the political subdivision may acquire the property in any manner the political subdivision deems best from a qualified vendor quoting the lowest price. When fewer than three (3) bids are considered, a description of the efforts undertaken to procure at least three (3) bids shall be documented by the political subdivision and such documentation shall be maintained for at least six (6) months after any such procurement is made. If two (2) or more price quotations are the same and the lowest responsive bids, the authorized decision maker may accept the one (1) it chooses.

(2) When a political subdivision contemplates an expenditure to purchase or lease personal property or to procure services, other than those services excluded pursuant to section 67-2803, Idaho Code, valued in excess of fifty thousand dollars (\$50,000), the procurement procedures of this subsection (2) shall apply.

(a) The purchase or lease shall be made pursuant to an open competitive sealed bid process with the procurement to be made from the qualified bidder submitting the lowest bid price complying with bidding procedures and meeting the specifications for the goods and/or services sought to be procured.

(b) The request for bids shall set a date, time and place for the opening of bids. Two (2) notices soliciting bids shall be published in the official newspaper of the political subdivision. The first notice shall be published at least two (2) weeks before the date for opening bids, with the second notice to be published in the succeeding week at least seven (7) days before the date that bids are scheduled to be opened. The notice shall succinctly describe the personal property and/or service to be procured. Copies of specifications, bid forms, bidder's instructions, contract documents, and general and special instructions shall be made available upon request by any interested bidder.

(c) Written objections to specifications or bidding procedures must be received by the clerk, secretary or other authorized official of the political subdivision at least three (3) business days before the date and time upon which bids are scheduled to be opened.

(d) If the political subdivision deems it is in the political subdivision's best interest, it may require the bidder to provide bid security in an amount equal to at least five percent (5%) of the amount bid. If required, a bid shall not be considered unless one (1) of the forms of bidder's security is enclosed with it, and unless the bid is submitted in a form which substantially complies with the form provided by the political subdivision. The political subdivision may require that the bid security be in one (1) of the following forms:

(i) Cash;

(ii) A cashier's check made payable to the political subdivision;

(iii) A certified check made payable to the political subdivision; or

(iv) A bidder's bond executed by a qualified surety company, made payable to the political subdivision.

(e) Any bid received by the political subdivision may not be withdrawn after the time set in the notice for opening of bids. When sealed bids have been received, they shall be opened in public at a designated place and time, thereafter to be compiled and submitted to the governing board.

(f) If the successful bidder fails to execute the contract, the amount of his bidder's security may

be forfeited to the political subdivision at the sole discretion of the governing board and thereafter the proceeds may be deposited in a designated fund out of which the reasonable expenses for procuring substitute performance are paid.

(g) The political subdivision may, on the refusal or failure of the successful bidder to execute the contract, award the contract to the next lowest qualified bidder. If the governing board awards the contract to the next lowest qualified bidder, the amount of the lowest qualified bidder's security may be applied by the political subdivision to the difference between the lowest responsive bid and the next lowest responsive bid, and the surplus, if any, shall be returned to the lowest bidder if cash or check is used, or to the surety on the bidder's bond if a bond is used, less reasonable administrative costs not to exceed twenty-five percent (25%) of the amount of the bidder's security.

(h) In its discretion, the governing board may reject all bids presented and re-bid, or the governing board may, after finding it to be a fact, pass a resolution declaring that the subject goods or services can be procured more economically on the open market. If two (2) or more bids are the same and the lowest responsive bids, the governing board may accept the one (1) it chooses. In its discretion, the governing board of a political subdivision may preauthorize the purchase of equipment at a public auction.

(i) If the governing board of any political subdivision chooses to award a competitively bid contract involving the procurement of personal property or services to a bidder other than the apparent low bidder, the political subdivision shall declare its reason or reasons on the record and shall communicate such reason or reasons in writing to all who have submitted a competing bid.

(j) If any participating bidder objects to such award, such bidder shall respond in writing to the notice from the political subdivision within seven (7) calendar days of the date of transmittal of the notice, setting forth in such response the express reason or reasons that the award decision of the governing board is in error. Thereafter, staying performance of any procurement until after addressing the contentions raised by the objecting bidder, the governing board shall review its decision and determine whether to affirm its prior award, modify the award, or choose to re-bid, setting forth its reason or reasons therefor. After completion of the review process, the political subdivision may proceed as it deems to be in the public interest. (I.C. § 67-2806)

Competitive Proposals: The technique of competitive proposals is normally conducted with more than one source submitting an offer, and either a fixed price or cost-reimbursement type contract is awarded. It is generally used when conditions are not appropriate for the use of sealed bids. If this method is used, the following requirements apply:

- 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;

- Proposals must be solicited from an adequate number of qualified sources; and
- Contracts must be awarded to the responsible firm whose proposal is most advantageous to the program, with price and other factors considered.

The District may use competitive proposal procedures for qualifications-based procurement of architectural/engineering (A/E) professional services whereby competitors' qualifications are evaluated and the most qualified competitor is selected, subject to negotiation of fair and reasonable compensation. The method, where price is not used as a selection factor, can only be used in procurement of A/E professional services. It cannot be used to purchase other types of services though A/E firms are a potential source to perform the proposed effort.

Contract/Price Analysis: The District performs a cost or price analysis in connection with every procurement action in excess of \$50,000, including contract modifications. 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 and/or Federal Programs Director must come to an independent estimate prior to receiving bids or proposals. 2 C.F.R. § 200.323(a).

When performing a cost analysis, the Superintendent and/or Federal Programs Director negotiates profit as a separate element of the price. 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 C.F.R. § 200.323(b).

Noncompetitive Proposals (Sole Sourcing)

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

- The item is available only from a single source;
- The public exigency or emergency for the requirement will not permit a delay resulting from competitive solicitation;
- The federal awarding agency or pass-through entity expressly authorizes noncompetitive

- proposals in response to a written request from the District; or
- After solicitation of a number of sources, competition is determined inadequate.

A cost or price analysis will be performed for noncompetitive proposals when the price exceeds \$50,000.

Purchase Cards

The Board of Trustees permits the use of the district credit card by certain school officials to pay for actual and necessary expenses incurred in the performance of work-related duties for the district. The credit card will be in the name of the school district. The credit card may only be used for legitimate school district business expenditures. The use of the credit card is not intended to circumvent the district's policy on purchasing and will require a purchase order. Purchases that are unauthorized, illegal, represent a conflict of interest, are personal in nature or violate the intent of this policy may result in credit card revocation and discipline of the employee. The Superintendent shall monitor monthly the use of the credit card by reviewing credit card expenditures and report any serious problems and/or discrepancies directly to the Board.

Full and Open Competition

All procurement transactions must be conducted in a manner providing full and open competition consistent with 2 C.F.R §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:

- Placing unreasonable requirements on firms in order for them to qualify to do business;
- Requiring unnecessary experience and excessive bonding;
- Noncompetitive pricing practices between firms or between affiliated companies;
- Noncompetitive contracts to consultants that are on retainer contracts;
- Organizational conflicts of interest;
- 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; and

- Any arbitrary action in the procurement process.

EDGAR further requires the following to ensure adequate competition.

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

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.

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 at all 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 as a means 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 offers must fulfill and all other factors to be used in evaluating bids or proposals. 2 C.F.R § 200.319(c).

Federal Procurement System Standards

Avoiding Acquisition of Unnecessary or Duplicative Items

The District must avoid the acquisition of unnecessary or duplicative items. Additionally, consideration is 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.

Use of Intergovernmental Agreements

To foster greater economy and efficiency, the District enters into state and local intergovernmental agreements where appropriate for procurement or use of common or shared goods and services.

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.

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 vendor with whom the District intends to do business with is not excluded or disqualified. 2 C.F.R. Part 200, Appendix II(1) and 2 C.F.R. § 180.220 and § 180.300.

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.

Please see pages 45-47 for more information on the District's record policies.

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 in order 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.

If any participating bidder objects to such award, such bidder shall respond in writing to the notice from the political subdivision within seven (7) calendar days of the date of transmittal of

the notice, setting forth in such response the express reason or reasons that the award decision of the governing board is in error. Thereafter, staying performance of any procurement until after addressing the contentions raised by the objecting bidder, the governing board shall review its decision and determine whether to affirm its prior award, modify the award, or choose to re-bid, setting forth its reason or reasons therefor. After completion of the review process, the political subdivision may proceed as it deems to be in the public interest. I.C. § 67-2805 (3)(x)

Conflict of Interest Requirements

Standards of Conduct

In accordance with 2 C.F.R. § 200.18(c)(1), the District maintains the following standards of conduct covering conflicts of interest and governing the actions of its employees engaged in the selection, award and administration of contracts.

No employee, officer, or agent may participate in the selection, award, or administration of a contract supported by a federal award if he or she has a real or apparent conflict of interest. Such a conflict of interest would arise when the employee, officer, or agent, any member of his or her immediate family, his or her partner, or an organization which employs or is about to employ any of the parties indicated herein, has a financial or other interest in or a tangible personal benefit from a firm considered for a contract.

The officers, employees, and agents of the District may neither solicit nor accept gratuities, favors, or anything of monetary value from contractors or parties to subcontracts, unless the gift is an unsolicited item of nominal value. The nominal gift value amount is set at \$25.00.

Mandatory Disclosure

Upon discovery of any potential conflict, the District will disclose in writing the potential conflict to the federal awarding agency in accordance with applicable federal awarding agency policy.

Contract Administration

The District maintains the following oversights to ensure that contractors perform in accordance with the terms, conditions, and specifications of their contracts or purchase orders.

If any participating bidder objects to such award, such bidder shall respond in writing to the notice from the political subdivision within seven (7) calendar days of the date of transmittal of

the notice, setting forth in such response the express reason or reasons that the award decision of the governing board is in error. Thereafter, staying performance of any procurement until after addressing the contentions raised by the objecting bidder, the governing board shall review its decision and determine whether to affirm its prior award, modify the award, or choose to re-bid, setting forth its reason or reasons therefor. After completion of the review process, the political subdivision may proceed as it deems to be in the public interest. (I.C. §67-2806 (2)(j))

Property Management Systems

Property Classifications

Equipment means tangible personal property (including information technology systems) having a useful life of more than one year and a per-unit acquisition cost which equals or exceeds the lesser of the capitalization level established by the District for financial statement purposes, or \$5,000. 2 C.F.R. § 200.33.

Supplies means all tangible personal property other than those described in § 200.33 Equipment. A computing device is a supply if the acquisition cost is less than the lesser of the capitalization level established by the District for financial statement purposes or \$5,000, regardless of the length of its useful life. 2 C.F.R. § 200.94.

Computing devices means machines used to acquire, store, analyze, process, and publish data and other information electronically, including accessories (or “peripherals”) for printing, transmitting and receiving, or storing electronic information. 2 C.F.R. § 200.20.

Capital assets means tangible or intangible assets used in operations having a useful life of more than one year which are capitalized in accordance with GAAP. Capital assets include:

- Land, buildings (facilities), equipment, and intellectual property (including software) whether acquired by purchase, construction, manufacture, lease-purchase, exchange, or through capital leases; and
- Additions, improvements, modifications, replacements, rearrangements, reinstallations, renovations or alterations to capital assets that materially increase their value or useful life (not ordinary repairs and maintenance). 2 C.F.R. § 200.12.

Inventory Procedure

- All inventory items are received in the school office in which the programs are administered. The administrative assistant checks all items against the invoice to ensure accuracy of delivery.
- If there is a discrepancy, the administrative assistant will contact the vendor to rectify the error.
- Once all items have been verified the “Pink” purchase order will be turned into the Accounts Payable clerk indicating that all items are received and payment can be made.
- All equipment and supplies with a useful life of more than 1 year will be labeled with the school district name, special services office and the fund code from which the item was purchased.
- All Equipment, computing devices and supplies with a useful life of more than 1 year and a value over \$500 will be added to the school district’s inventory program. Purchase orders and invoices are kept with the administrative assistant and added to the district’s inventory program by June 1 of each year.

Inventory Records

For each equipment and computing device purchased with federal funds, the following information is maintained in the Special Services office mastery inventory list. The list includes the following information:

- Serial number or other identification number;
- Source of funding for the property;
- Who holds title;
- Acquisition date and cost of the property;
- Percentage of federal participation in the project costs for the federal award under which the property was acquired;
- Location, use and condition of the property; and
- Any ultimate disposition data including the date of disposal and sale price of the property.

In the event the property is sold, lost or stolen, or cannot be repaired the item will be deducted from the master inventory list. The date of the change will be listed along with the sale price if the item is sold.

Physical Inventory

A physical inventory of the property must be taken and the results reconciled with the property records at least yearly. The master inventory list will be physically inventoried on an annual basis during the last few days of the regular school year. The special services office will print the master inventory list and conduct the physical inventory. The inventory sheet will be signed by the person taking the inventory verifying that the inventory took place.

Discrepancies will be reconciled on the master inventory sheet indicating the new amount and date of change.

Maintenance

In accordance with 2 C.F.R. § 313(d)(4), the District maintains adequate maintenance procedures to ensure that property is kept in good condition. If an item needs repair the appropriate department will be notified. If it is beyond the scope of the school district staff the item will be sent out for repair.

Lost or Stolen Items

The District maintains a control system that ensures adequate safeguards are in place to prevent loss, damage, or theft of the property. The Special Services Office maintains a check in/check out book for all items that are kept in the Special Services Office which includes computing devices, and supplies. If an item is lost, the Special Services Office will be notified immediately. If an item is stolen the School Resource Officer (SRO) will be notified to conduct an investigation. The items would be removed from inventory following completion of any investigation in which the items are not recovered.

Use of Equipment

Equipment must be used in the program or project for which it was acquired as long as needed, whether or not the project or program continues to be supported by the federal award, and the District will not encumber the property without prior approval of the federal awarding agency and the pass-through entity.

During the time equipment is used on the project or program for which it was acquired, the Lakeland Joint School District No. 272

equipment will also be made available for use on other projects or programs currently or previously supported by the federal government, provided that such use will not interfere with the work on the projects or program for which it was originally acquired. First preference for other use must be given to other programs or projects supported by the federal awarding agency that financed the equipment. Second preference is given to programs or projects under federal awards from other federal awarding agencies. Use for non-federally funded programs or projects is also permissible.

When no longer needed for the original program or project, the equipment may be used in other activities supported by the federal awarding agency, in the following order of priority: (1) activities under a federal award from the federal awarding agency which funded the original program or project; then (2) activities under federal awards from other federal awarding agencies.

Real and personal property may be exchanged hereunder for other property. Provided, however, that aside from the provisions of this paragraph, any school district may by a vote of one-half (1/2) plus one (1) of the members of the full board of trustees, by resolution duly adopted, authorize the transfer or conveyance of any real or personal property owned by such school district to the government of the United States, any city, county, the state of Idaho, any hospital district organized under [chapter 13, title 39](#), Idaho Code, any cooperative service agency formed pursuant to section [33-317](#), Idaho Code, any other school district, the Idaho housing and finance association, any public charter school, any library district, any community college district, or any recreation district, with or without any consideration accruing to the school district, when in the judgment of the board of trustees it is for the interest of such school district that said transfer or conveyance be made. Prior to any transfer or conveyance of any real or personal property pursuant to this paragraph (4)(b), the board shall have the property appraised by an appraiser certified in the state of Idaho, which appraisal shall be entered in the records of the board of trustees and shall be used to establish the value of the real or personal property. Provided however, if the board of trustees finds it is in the school district's best interests to trade personal property to a person or entity for like kind personal property, the board of trustees may vote to elect to do so. The board of trustees may elect to abstain from an appraisal of the personal property if the estimated value of such property is less than five thousand dollars (\$5,000).

I.C. § 33-601 (4)(b)

Disposal of Equipment

When it is determined that original or replacement equipment acquired under a federal award is no longer needed for the original project or program or for other activities currently or previously supported by a federal awarding agency, the Federal Programs Director will contact the awarding

agency (or pass-through for a state-administered grant) for disposition instructions.

Generally, disposition of equipment is dependent on its fair market value (FMV) at the time of disposition. If the item has a current FMV of \$5,000 or less, it may be retained, sold, or otherwise disposed of with no further obligation to the federal awarding agency. If the item has a current FMV of more than \$5,000, the federal awarding agency is entitled to the federal share of the current market value or sales proceeds.

If acquiring replacement equipment, the District may use the equipment to be replaced as a trade-in or sell the property and use the proceeds to offset the cost of the replacement property.

The District will use whatever means available to ensure the highest possible return on any items sold.

Written Compensation Policies (Time and Effort)

Time and Effort

Time and Effort Standards

All employees who are paid in full or in part with federal funds must keep specific documents to demonstrate the amount of time they spent on grant activities. This includes an employee whose salary is paid with state or local funds but is used to meet a required “match” in a federal program. These documents, known as time and effort records, are maintained in order to charge the costs of personnel compensation to federal grants.

The district’s records will accurately reflect the work performed. These records:

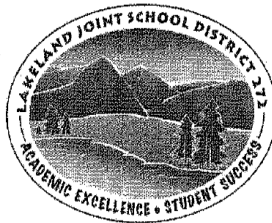
- Be supported by a system of internal controls which provides reasonable assurance that the charges are accurate, allowable, and properly allocated;
- Be incorporated into official records;
- Reasonably reflect total activity for which the employee is compensated, not exceeding 100% of compensated activities;
- Encompass both federally assisted and all other activities compensated by the District on an integrated basis;
- Comply with the established accounting policies and practices of the District; and,
- Support the distribution of the employee’s salary or wages among specific activities or costs objectives.

Time and Effort procedures:

The principal and employees of each building sign the time and effort documentation. Certifications are completed monthly or semiannually depending on funding source. Certifications are completed on hard copy templates (paper) and/or electronic copy. The federal program director reviews the completed certifications to verify accuracy, appropriate signatures and dates monthly or semiannually as they are completed.

The Chief Financial Officer, upon the direction of the Federal Programs Director, reconciles actual costs to budgeted distributions monthly. The Chief Financial Officer maintains the appropriate documentation for any locally-funded salaries which might be used to meet a matching fund requirement.

Sample Time and Effort Documentation (See next page)



Personnel Activity Report

Employee: _____

Position: _____

Reporting Period: _____

I hereby certify this report is an accurate representation of the total activity expended during the period indicated.

Cost Objective (program activity)	Fund Code-Program Function Code	Program	Distribution of Time (% or hours)

Employee's Signature _____

Date: _____

Employee Exits

Please refer to Lakeland Joint School District Policy Manual, Section 400. The link to the website materials is located <http://www.weiserschools.org/uploads/3/8/7/8/38783539/400-revised.pdf>

Record Keeping

Record Retention

The District maintains all records that fully show: (1) the amount of funds under the grant or subgrant; (2) how the subgrantee uses those funds; (3) the total cost of each project; (4) the share of the total cost of each project provided from other sources; (5) other records to facilitate an effective audit; and (6) other records to show compliance with federal program requirements. 34 C.F.R. § 76.730-.731 and § 75.730-.731. The District also maintains records of significant project experiences and results. 34 C.F.R. § 75.732. These records and accounts must be retained and made available for programmatic or financial audit.

The State Department of Education hereby recommends that the LEAs maintain five years and one audit year to comply for their record retention schedule for all federal fiscal and programmatic records, which is a total of six (6) years.

Records are destroyed by shredding only. The District retains records based on the schedule provided by the State of Idaho. <http://history.idaho.gov/idaho-records-center-retention-schedules>

Collection and Transmission of Records

Student Records

School student records are confidential, and information from them shall not be released other than as provided by law. Federal and state laws grant certain rights to parents and students, including the right to inspect, copy, and challenge school records. The information contained in school student records shall be kept current, accurate, clear, and relevant. All information maintained concerning a student receiving special education services shall be directly related to the provision of services to that child. The District may release directory information as permitted by law, but parents shall have the right to object to the release of information regarding their child. Military recruiters and institutions of higher education may request and receive the

names, addresses, and telephone numbers of all high school students, unless the parent(s) notifies the school not to release this information. The Superintendent or designee shall implement this policy consistent with state and federal law and may develop administrative procedures to assure compliance with state and federal law. The Superintendent or a designee shall inform staff members of this policy, and shall inform students and their parents of it, as well as their rights regarding student school records.

Personnel Records

The District maintains a complete personnel record for every employee, certificated and classified. Much of the information contained in employee personnel files is confidential and access to such files should be limited to the Superintendent, principal, supervisor, the employee, the employee's designee or representative, and school districts requesting information based upon Idaho Code for hiring. A log of those persons other than the Superintendent, principal, or other administrative staff will be kept indicating the date and time of inspection; name of person requesting access; description of the records copied, if any; and the initials of the person providing the access and/or copies requested. In accordance with federal law, the District shall release information regarding the professional qualifications and degrees of teachers and the qualifications of paraprofessionals to parents upon request, for any teacher or paraprofessional who is employed by a school receiving Title I funds, and who provides instruction to their child at that school.

Access to Records

The District provides the 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 records of the District which are pertinent to the Federal award, in order to make audits, examinations, excerpts, and transcripts. The right also includes timely and reasonable access to the District's personnel for the purpose of interview and discussion related to such documents.

Privacy

Student

The District will maintain a file for each student that shall contained the information, including but not limited to the following:

- unique student identifier
- basic identifying information
- academic transcripts
- attendance record
- immunization records
- intelligence and aptitude scores
- psychological reports
- achievement test results
- participation in extracurricular activities
- honors and awards
- teacher anecdotal records
- special education files
- verified reports or information from non-educational persons
- verified information of clear relevance to the student's education
- information pertaining to release of this record
- disciplinary information

Personnel

In accordance with state law, not later than twenty (20) days after receiving a request from another Idaho public school, the District shall release information regarding job performance or job related conduct, as defined by Idaho Code, to school districts requesting such information for hiring purposes. See Policy 5100 Hiring Process and Criteria and Procedure 5500P Procedures for Obtaining Personnel Records for Applicants. The District shall maintain official District files for employees. An employee's official file shall be kept in the District administrative office. It should, at a minimum, contain the following records:

1. Application materials;
2. Contracts of employment;
3. Communications from the administration;
4. Performance evaluations;
5. Rebuttals to performance evaluations;
6. Parental input materials;
7. Written reprimands, directives, commendations, or awards;

8. Original statements and releases to and from hiring school districts;
9. Original acknowledgement of receipt of professional liability insurance providers list;
10. A copy of the employee's job description signed by the employee; 5500-2 (ISBA 10/15 UPDATE)
11. A signed acknowledgement that the employee has received a copy of the District's sexual harassment policy;
12. A signed acknowledgement that the employee has received a copy of the District's email and internet use policy;
13. Documentation of additional training received, course work completed, in-services attended, etc.;
14. Documentation of fingerprints and background checks;
15. Documentation of record and reference checks pursuant to Idaho Code 33-1210;
16. Rebuttal documents;
17. Copies of certifications from the Office of the Superintendent of Public Instruction;
18. Transcripts of credits earned for credit review purposes;
19. Salary schedule placement; and
20. Any information relevant to the evaluation of the employee.

The file may contain notes and observations. Letters of recommendation will be kept in a separate, sealed file maintained by the Superintendent or a separate, sealed portion of the personnel file. **Personal notes of supervisors should be placed in the personnel file, if they are relevant to the evaluation of the employee.**

Each employee will be provided written notice of all materials placed in an employee's personnel file. Notice shall be provided within ten days of placement of information in the employee's file or, if possible, presented to the employee prior to placement in the file. An employee will have the opportunity to attach a rebuttal to any information placed in the employee's personnel file. An employee will have twenty-one days from the date written notice of placement to attach a statement or notification of rebuttal.

Upon request, an employee or the employee's designee or representative will have access to the employee's personnel file, with the exception of letters of recommendation, and will be provided copies, upon request within a reasonable period of time. The request, inspection, and/or copying

of the file will be logged indicating the date and time; name of the person requesting access; description of the records copied, if any; and the initials of the person providing the access and/or copies requested.

Other Files upon Separation

Idaho law recognizes that other files may be kept relative to employees, such as investigative files. Upon separation of employment, all documents from such files, including investigative files, shall be moved into the employee's personnel file. Names of students, fellow employees, or complainants (with the exception of the employee's administrative supervisor or other administrative authors) shall be redacted from such documents before they are placed in the personnel file. Copies of such documents shall be provided to the employee within ten days of placement in the personnel file and written notice of their inclusion in the file by sending such to the employee's last known address via certified mail, return receipt requested. The employee shall be given the opportunity to file a rebuttal to such information in the same manner outlined above.

Record Keeping Requirements under the Fair Labor Standards Act

In addition to the information to be placed in an employee's personnel file set forth hereinabove, any and all payroll information required by the Fair Labor Standards Act shall also be kept for each employee as follows:

1. Records required for ALL employees:

- A. Name in full (same name as used for Social Security);
- B. Employee's home address, including zip code;
- C. Date of birth if under the age of nineteen;
- D. Gender (may be indicated with Male/Female, M/F, or a Mr., Mrs., Miss, or Ms.);
- E. Time of day and day of week on which the employee's work week begins;
- F. Basis on which wages are paid (such as \$5/hour, \$200/week, etc.);
- G. Any payment made which is not counted as part of the "regular rate";
- H. Total wages paid each pay period; and I. I-9.

2. Additional records required for non-exempt employees:

- A. Regular hourly rate of pay during any week when overtime is worked;
- B. Hours worked in any work day, meaning a consecutive twenty-four (24) hour period);

- C. Hours worked in any workweek, or work period in case of 207[k]);
- D. Total daily or weekly straight-time earnings, including payment for hours in excess of forty (40) per week, but excluding premium pay for overtime;
- E. Total overtime premium pay for a work week;
- F. Date of payment and the pay period covered;
- G. Total deductions from or additions to wages each pay period;
- H. Itemization of dates, amounts, and reason for the deduction or addition, maintained on an individual basis for each employee;
- I. Number of hours of compensatory time earned each pay period;
- J. Number of hours of compensatory time used each pay period;
- K. Number of hours of compensatory time compensated in cash, the total amount paid, and the dates of such payments;

Family Educational Rights and Privacy Act (FERPA)

The Family Educational Rights and Privacy Act (FERPA) afford parents/guardians and students over eighteen (18) years of age (“eligible students”) certain rights with respect to the student’s education records. They are:

1. The right to inspect and copy the student’s education records within a reasonable time of the day the District receives a request for access.

Students less than eighteen (18) years of age have the right to inspect and copy their permanent record. Parents/guardians or students should submit to the school principal (or appropriate school official) a written request that identifies the record(s) they wish to inspect. The principal will make arrangements for access and notify the parent(s)/guardian(s) or eligible student of the time and place where the records may be inspected. 3570-F2 The District charges a nominal fee for copying, but no one will be denied their right to copies of their records for inability to pay this cost. The rights contained in this section are denied to any person against whom an order of protection has been entered concerning a student. When the student reaches eighteen (18) years of age, or is attending an institution of post secondary education, all rights and privileges accorded to the parent become exclusively those of the student.

2. The right to request an amendment of the student’s education records that the parent(s)/guardian(s) or eligible student believes is inaccurate, misleading, irrelevant, or

improper. Parents/guardians or eligible students may ask the District to amend a record that they believe is inaccurate, misleading, irrelevant, or improper.

They should write the school principal or records custodian, clearly identifying the part of the record they want changed, and specify the reason. If the District decides not to amend the record as requested by the parent(s)/guardian(s) or eligible student, the District will notify the parent(s)/guardian(s) or eligible student of the decision and advise him or her of their right to a hearing regarding the request for amendment. Additional information regarding the hearing procedures will be provided to the parent(s)/guardian(s) or eligible student when notified of the right to a hearing.

3. The right to permit disclosure of personally identifiable information contained in the student's education records, except to the extent that FERPA or state law authorizes disclosure without consent.

Disclosure is permitted without consent to school officials with legitimate educational or administrative interests. A school official is a person employed by the District as an administrator, supervisor, instructor, or support staff member (including health or medical staff and law enforcement unit personnel); a person serving on the Board; a person or company with whom the District has contracted to perform a special task (such as an attorney, auditor, medical consultant, or therapist); or a parent(s)/guardian(s) or student serving on an official committee, such as a disciplinary or grievance committee, or assisting another school official in performing his or her tasks. A school official has a legitimate educational interest if the official needs to review an education record in order to fulfill his or her professional responsibility. Upon request, the District discloses education records without consent to officials of another school district in which a student has enrolled or intends to enroll, as well as to any person as specifically required by state or federal law. Before information is released to individuals described in this paragraph, the parent(s)/guardian(s) will receive written 3570-F3 notice of the nature and substance of the information and an opportunity to inspect, copy, and challenge such records. The right to challenge school student records does not apply to: (1) academic grades of their child, and (2) references to expulsions or out-of-school suspensions, if the challenge is made at the time the student's school student records are forwarded to another school to which the student is transferring. Disclosure is also permitted without consent to: any person for research, statistical reporting or planning, provided that no student or parent(s)/guardian(s) can be identified; any person named in a court order; and appropriate persons if the knowledge of such information is necessary to protect the health or safety of the student or other persons.

4. The right to a copy of any school student record proposed to be destroyed or deleted.

5. The right to prohibit the release of directory information concerning the parent's/guardian's child.

Throughout the school year, the District may release directory information regarding students, limited to:

- name
- address
- photograph
- gender
- grade level
- birth date and place
- parents'/guardians' names and addresses
- academic awards, degrees, and honors
- information in relation to school-sponsored activities, organizations, and athletics
- major field of study
- period of attendance in school

Any parent(s)/guardian(s) or eligible student may prohibit the release of any or all of the above information by delivering a written objection to the Weiser School District administrative office within thirty (30) days of the date of this notice. No directory information will be released within this time period, unless the parent(s)/guardian(s) or eligible student is specifically informed otherwise.

6. The right to request that student directory information not be released to military recruiters and/or institutions of higher education.

Pursuant to federal law, the District is required to release the names, addresses, and telephone numbers of all high school students to military recruiters and institutions of higher education upon request. 3570-F4 Parent(s)/guardian(s) or eligible students may request that the District not release this information, and the District will comply with the request.

7. The right to file a complaint with the U.S. Department of Education concerning alleged failures by the District to comply with the requirements of FERPA.

The name and address of the office that administers FERPA is:

Family Policy Compliance Office
U.S. Department of Education
400 Maryland Avenue, SW
Washington, DC 20202-4605

Legal Authorities and Helpful Resources

The following documents contain relevant grants management requirements. Staff should be familiar with these materials and consult them when making decisions related to the federal grant.

- Education Department General Administrative Regulations (EDGAR)
 - <http://www2.ed.gov/policy/fund/reg/edgarReg/edgar.html>
- Uniform Administrative Requirements, Cost Principles and Audit Requirements for Federal Awards (2 CFR Part 200)
 - <http://www.ecfr.gov/cgi-bin/text-idx?SID=ccccf77e01c9e6d4b3a377815f411704&node=pt2.1.200&rgn=div5>
 -
- USDE's Uniform Administrative Requirements, Cost Principles and Audit Requirements for Federal Awards (2 CFR Part 3474)
 - http://www.ecfr.gov/cgi-bin/text-idx?SID=ccccf77e01c9e6d4b3a377815f411704&tpl=/ecfrbrowse/Title02/2cfr3474_main_02.tpl
- Federal program statutes, regulations, and guidance
 - <http://www.ed.gov/>