

DECEMBER 2024 UPDATED KASB POLICIES AND FORMS

The KASB December 2024 policy updates are now available. The following policy recommendations have been made by the KASB Legal/Policy Services staff. The table below explains the changes in recommended policies. Please review and compare these updates with what you have adopted to ensure you have the most up to date KASB recommended policies.

If you have any questions concerning these policy updates, please direct them to Leslie Garner, KASB's Policy Specialist/Legal Coordinator, at lgarner@kasb.org or at 1-800-432-2471.

REMINDER: KASB made a policy update in August 2024 regarding policy GAOE on Workers Compensation. As this update was in addition to our regular two updates per year cycle, we wanted to make sure no one missed it.

	RATIONALE FOR RECOMMENDED REVISION, ADDITION, OR DELETION	RECOMMENDED ACTION
BDA Developing Adopting Amending and Repealing Board Policy (revised)	Technical grammatical change for clarity and ease of use.	Review and adopt
CC Organizational Chart (revised)	The previous version of this policy anticipated that the district's organizational chart would be embedded within Policy CC, which was cumbersome to boards and districts. These changes would enable the board to adopt an organizational chart as well as specify where the organizational chart may be located.	Review and adopt
CD Administrative Line and Staff Relations (DELETE)	See description under "CG Administrative Personnel"	Review and delete
CG Administrative Personnel (revised)	Through periodic review of model policies, it was determined that the language in Policies CD and CGI could be added to Policy CG for a more comprehensive and cohesive policy.	Review and adopt
CGI Administrator Evaluation (DELETE)	See description under "CG Administrative Personnel"	Review and delete
CNA Preservation of Documents Pending Legal Action (revised)	Title revision and technical grammatical change for clarity and ease of use.	Review and adopt
DE Fraud Prevention and Investigation (revised)	Language was added to reference Policy KN and Policy DFAC to specify the relevant policies that outline the complaint procedures to be used in certain circumstances.	Review and adopt

DFAC Federal Fiscal Compliance (revised)	Significant revisions to the federal Uniform Grant Guidance regulations were issued in April 2024 and became effective in October 2024. Due to these changes, Policy DFAC and its accompanying forms were amended to align with the current law.	Review and adopt
DFAC Grant Subrecipient Monitoring Procedures (Revised Form)	Some specific changes include the following: <ul style="list-style-type: none"> The requirement that reasonable cybersecurity measures be implemented as part of the district's internal controls; Mandatory compliance language that outlines employees' obligation to report violations of the law. An outline of the whistleblower protections and the requirement of employers to notify employees of such protections. Addition of veteran-owned businesses to be considered during procurement/ contracting using federal funds, including a description of what it means to appropriately consider the specifically identified businesses; Repeals the provision, subject to limited exceptions, prohibiting the use of state, local, or tribal geographic preferences in the evaluation of bids or proposals; Repeals the procurement provision that previously required school districts to "negotiate profit as a separate element of the price" for certain contracts that were being paid for with federal funds; Increased the fair market value threshold from \$5,000 to \$10,000, which allows district to retain or dispose of equipment with fair market value up to \$10,000 with no responsibility to the federal agency; and Other necessary changes. 	Review and adopt
DFAC Procurement Federal Program (Revised Form)		
DFAC Allowability of Costs (Revised Form)		
DFAC Cash Management (Revised Form)		
DFAC Types of Costs Obligations and Property Management (Revised Form)		
DFH Fundraising Activities (NEW)	Several members have requested a policy regarding fundraising. This policy was drafted to provide general guidelines to fundraisers that occur at school, on school property, and at school-sponsored events.	Review and adopt
GAE Complaints (revised)	Technical grammatical change for clarity and ease of use.	Review and adopt
ICA Pilot Projects (revised)	This policy was revised to outline the requirements under the Protection of Pupil Rights Amendment (PPRA) and the Student Data Privacy Act (SDPA) as related to surveys administered to students.	Review and adopt

IDACA Special Education Services (revised)	This policy was amended to clarify the district's responsibilities to provide FAPE to eligible students in accordance with state and federal law.	Review and adopt
JGFGAA Stock Supply of Emergency Medication (NEW)	This policy was drafted to reflect a change in state law that allows for districts to keep a stock supply of epinephrine and albuterol in accordance with the guidelines outlined in the policy.	Review and adopt
JGFGBA Student Self-Administration of Medications (revised)	This policy was revised to clearly delineate between the self-administration of epinephrine and inhalers by students, which is outlined in state statute, and the self-administration of over-the-counter medication by students as authorized by their parents.	Review and adopt
KN Complaints (revised)	General revisions were made to this policy as well as making specific changes to formal complaint timelines and complaints against the superintendent.	Review and adopt
TOTALS =	Existing Policy Revisions – 11 New Policies – 2 Deleted Policies - 2 Existing Form Revisions – 5 Existing Table of Contents – C, D, I, J, K	

Developing, Adopting, Amending, and Repealing Board Policy

BDA

(See CM, GAA, and JA)

The board shall adopt all policies, regulations, and handbooks, all of which are deemed to be board policy. Board policies, regulations, and handbooks may be amended or repealed at any board meeting by a majority vote of the board.

Drafting Policy

The superintendent shall recommend policy changes. The superintendent may involve appropriate staff members, patrons, community members, or students when revising or drafting new policy.

Attorney Involvement

Board policies or recommended changes thereto may be submitted to legal counsel to determine their legality before they are submitted to the board.

Policy Dissemination

Changes in board policy shall be disseminated as appropriate. The superintendent shall ensure appropriate dissemination of current policy and removal of obsolete policies from the board's policy system. At least one current policy manual shall be accessible in the central business office. Current board-approved policies may be posted on the district website, or other website designated by the board. Board members, district staff, patrons and others will be encouraged to use the website to access current board policy.

Historical Policy Files

The clerk shall keep a historical set of board policies which will reflect all revisions or other actions pertaining to every policy.

Public Input on Policy

Individuals or groups may submit proposed changes in board policy.

Action Allowed When No Policy Exists

In an emergency, when action must be taken but present policy does not dictate appropriate action, the superintendent shall have authority to act. Any decision shall be subject to board review at the next meeting. The superintendent ~~should may~~ recommend any ~~necessary~~ policy ~~needs the incident may have created~~ changes.

Approved:

KASB Recommendation 1/01; 4/07; 6/10; 6/22; 12/24

Organizational Chart

The board may approve an organizational chart for the school district and update it as needed.
The organizational chart may be available on the school's website or upon request from the board clerk.

Approved:

KASB Recommendation – 3/15; 12/24

CC

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Administrative Line and Staff Relations

CD

~~(See GACA and GACB)~~

~~All administrators are ultimately responsible to the board. Within the limits of policy and terms of the job description, the superintendent's administrative subordinates have full authority to administer district programs.~~

Approved:

~~KASB Recommendation—01/02; 4/07~~

Administrative Personnel

CG

(See CEF and GAN)

The board shall employ administrative personnel as needed.

Compensation Guides and Contracts

Administrative personnel shall be compensated for their services with a contracted salary determined by the board. Administrative contracts shall be reviewed annually. The board shall determine the terms and length of each contract. The board's attorney may develop and review administrator contracts.

Qualifications and Duties

The superintendent shall develop appropriate job descriptions for each administrative position. When adopted by the board, job descriptions shall be filed in the central office and may be published in the appropriate handbook. Within the limits of policy and terms of the job description, the superintendent's administrative subordinates have full authority to administer district programs.

Recruitment

The board delegates to the superintendent the authority to identify and recommend the appointment of individuals to fill vacant administrative positions. The superintendent shall screen all applicants and may use other staff members to assist. The superintendent shall make recommendations to the board. The district may pay preapproved expenses incurred by candidates interviewed for an administrative position.

Assignment

The board shall solicit the superintendent's recommendations in appointment, assignment, transfer, demotion, termination or non-renewal of any administrative personnel.

Orientation

The superintendent shall conduct an appropriate administrative orientation program.

Supervision

The superintendent shall be responsible for supervising all administrative personnel.

Evaluation of Administrative Personnel

Administrative personnel shall be evaluated in writing by the superintendent or designee in accordance with legal requirements for the first four years of employment and at least annually thereafter. Administrative personnel files and evaluations shall be available only to the board, the appropriate administrator, the superintendent, and others authorized by law.

Administrative Intern Program

The board may establish, by contract with an approved administrator training institution, an administrative intern program.

Travel Expense and Reimbursement

Travel expenses for administrative staff shall be provided in accordance with CEF and GAN.

Approved:

KASB Recommendation – 01/02; 7/03; 4/07; 12/24

Administrator Evaluation

CGI

~~(See CEI and GAK)~~

~~Administrative personnel shall be evaluated in writing by the superintendent in accordance with legal requirements for the first four years of employment and at least annually thereafter. Administrative personnel files and evaluations shall be available only to the board, the appropriate administrator, the superintendent, and others authorized by law.~~

~~The board's procedures concerning evaluation of district administrators shall be on file with the clerk in the central office and may be published in the appropriate handbook.~~

Approved:

~~KASB Recommendation 01/02; 4/07; 6/14~~

Preservation of Documents Pending Legal Action Production, Including Electronic Information

CNA

(See BCBK, BE, CN, ECA, IDAE, II, JGGA, JR et seq. and KBA)

Destroying-Maintaining Documents

After the district receives knowledge of legal action against the district or its employees, ~~no~~all documents or electronic information pertaining to the subject of the action, must be maintained in any form, and may not be destroyed as long as the legal action is pending.

Approved:

KASB Recommendation – 02/07; 4/07; 6/07; 6/19; 12/24

* For detailed information, see Federal Rules of Civil Procedure. 34 Production of Documents, Electronically Stored Information, and Tangible Things, or Entering onto Land, for Inspection and Other Purposes.

Fraud Prevention and Investigation

DE

(See DFAC and KN)

_____ All employees, board members, consultants, vendors, contractors, and other parties maintaining a business relationship with the district shall act with due diligence in duties involving the district's fiscal resources. The superintendent shall develop internal controls that aid in the prevention and detection of fraud, financial impropriety, or irregularity.

Reporting Fraud

An employee who suspects fraud, impropriety, or irregularity shall promptly report those suspicions to the immediate supervisor and/or the superintendent. If the superintendent is the subject of the complaint, reports shall be made to the board president or the board's legal counsel. The superintendent shall generally have primary responsibility for any investigations, in coordination with legal counsel and other internal or external departments and agencies as appropriate. If the superintendent is the subject of the report of fraud, impropriety, or irregularity, the board shall retain control over the investigation or may designate its legal counsel or another investigator to act on behalf of the board in investigating the matter and reporting any findings back to the board in accordance with policy KN.

Whistleblowers

The district encourages complaints, reports, or inquiries about illegal practices or violations of district policies, including illegal or improper conduct by the district, its leadership, or by others on its behalf. Reports may include, but not be limited to, financial improprieties, accounting, or audit matters, ethical violations, or other similar illegal or improper practices or policies. The district prohibits retaliation by or on behalf of the district against staff members who make good faith complaints, reports, or inquiries under this policy or for participations in a review or investigation under this policy. This protection extends to those whose allegations are made in good faith but prove to be mistaken. The district reserves the right to discipline persons who make bad faith, knowingly false, or vexatious complaints, reports, or inquiries or who otherwise abuse this policy.

Complaints, reports, or inquiries may be made under this policy on a confidential or anonymous basis. They should describe in detail the specific facts demonstrating the bases for the complaints, reports, or inquiries. They should be directed to the superintendent unless otherwise provided above. If the superintendent is implicated in the complaint, report, or inquiry, it should be directed to the board or its legal counsel. The district will conduct a prompt review or investigation in accordance with policy KN. The district may be unable to fully evaluate a vague or general complaint, report, or inquiry that is made anonymously.

An employee who reports evidence of gross misconduct relating to a federal grant or contract shall have the protections afforded in policy DFAC.

Approved:

KASB Recommendation - 6/18; 12/24

Federal Fiscal Compliance

DFAC

(See CN, ~~DE~~, DFAA, and DFAB)

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

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

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

- Identification – The district must identify, ~~in its accounts~~, all federal awards received and expended and the federal programs under which they were received.
- Financial Reporting – Accurate, current, and complete disclosure of the financial results of each federal award or program must be made in accordance with the financial reporting requirements of the Education Department General Administrative Regulations (EDGAR).
- Accounting Records – The district must maintain records which ~~adequately-sufficiently~~ identify the amount, source, and ~~application~~ expenditure of funds provided for federally-assisted activities.
- Internal Controls – Effective control and accountability must be maintained for all federal funds, real and personal property purchased therewith, and other assets acquired with federal funding. The district must ~~adequately~~ safeguard all ~~assets such property~~ and ~~must assure~~ that ensure it is used solely for authorized purposes.
- Budget Control – Actual expenditures or outlays must be compared with budgeted amounts for each federal award. Procedures shall be developed to establish determination for allowability of costs for federal funds.
- Cash Management – The district shall maintain written procedures to implement the cash management requirements found in EDGAR.

- Allowability of Costs – The district shall ~~ensure~~ maintain written procedures for determining the that allowability of all costs charged to each federal award is accurately determined and documented.

~~Federal Fiscal Compliance~~ ~~DFAC 2~~

Time and Effort Reporting by Employees

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

Recordkeeping

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

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

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

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

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

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

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

~~Federal Fiscal Compliance~~ ~~DFAC 3~~

Subrecipient Monitoring

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

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

Mandatory Disclosures

Employees and contractors must promptly disclose whenever, in connection with the federal award (including any activities or subawards thereunder), it has credible evidence of the commission of a violation of federal criminal law involving fraud, conflict of interest, bribery, or gratuity violations found in Title 18 of the United State Code or a violation of the civil False Claims Act (31 U.S.C. 3729-3733). The disclosure must be made in writing to the federal agency, the agency's Office of the Inspector General, and passthrough entity, if applicable. Recipients and subrecipients are also required to report matters related to recipient integrity and performance in accordance with the law.

Compliance Violations

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

Whistleblower Protections

An employee shall not be discharged, demoted, or otherwise discriminated against as a reprisal for reporting or disclosing information that the employee reasonably believes is evidence of gross mismanagement of a federal contract or grant, a gross waste of federal funds, an abuse of authority relating to a federal contract or grant, a substantial and specific danger to public health or safety, or a violation of law, rule, or regulation related to a federal contract (including the competition for or negotiation of a contract) or person or body described in paragraph (a)(2) of 41 U.S.C. 4712.

The superintendent or designee shall inform their employees in writing of employee whistleblower rights and protections under the law.

Approved:

KASB Recommendation – 6/17; 6/22; 12/24

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DFAC - ALLOWABILITY OF COSTS – FEDERAL PROGRAMS

(Sample Procedure)

Allowability of Costs – Federal Programs

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

Delegation of Responsibility

When determining how the school district will spend its grant funds, the *Superintendent*

Business Manager- *Federal Programs Coordinator* will review the proposed cost to determine whether it is an allowable use of federal grant funds before obligating and spending those funds on the proposed good or service.

Allowability Determinations

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

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

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

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

General allowability determination factors include the following:

1. **Be Necessary and Reasonable for the performance of the federal award.** A cost is reasonable if, ~~in its nature and amount~~, it does not exceed an amount that ~~which would be incurred by a~~ prudent person would under the circumstances prevailing ~~when 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 such 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~~ costs for the geographic area.
- Whether the individual incurring the cost acted with prudence in the circumstances considering ~~their responsibilities~~ responsibility to the district, its employees, its students, the public at large, and the federal government.
- Whether the ~~district significantly~~ cost represents a deviation from ~~the district's~~ established ~~practices and written~~ policies and procedures for ~~regarding the incurring of~~ costs, ~~which may unjustifiably increase the federal award's cost.~~ (2 CFR Sec. 200.404)

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

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

- Whether the cost is needed for the proper and efficient performance of the federal award program.
- Whether the cost is identified in the approved budget or application.
- Whether there is an educational benefit associated with the cost.
- Whether the cost aligns with identified needs based on results and findings from a needs assessment.
- Whether the cost addresses program goals and objectives and is based on program data.

2. **Allocable to the federal award.** A cost is allocable to the federal award if the ~~goods or services involved are chargeable or cost is~~ assignable to the federal award or other cost objective 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 CFR Sec. 200.405)
For example, if fifty percent (50%) of a teacher's salary is paid with grant funds, then that teacher must spend at least fifty percent (50%) of his/her time on the grant program.

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

4. **Conform to any limitations or exclusions set forth as cost principles in Part 200 or in the terms and**

conditions of the federal award.

5. **Consistent treatment.** A cost ~~cannot~~must not 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~~allocated to the federal award as an indirect cost.
6. **Adequately documented.** All expenditures must be properly documented. (§ 200.300 through 200.309)
7. **Be ~~calculated~~determined** in accordance with generally accepted accounting principles (GAAP), unless provided otherwise in Part 200.
8. **Not be included as a cost match or used to meet cost-sharing requirements of, unless the specific federally-financed program in either the current or prior period authorizes federal costs to be treated as such.** Some federal program statutes require the nonfederal entity to contribute a certain amount of nonfederal resources to be eligible for the federal program.
9. **Be the net of all applicable credits.** The term “applicable credits” refers to ~~those receipts or reduction of expenditures transactions~~ that ~~operate to~~ offset or reduce direct or indirect costs~~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~~direct relate to allowable costs~~the federal award~~, they ~~shall~~must be credited to the federal award, either as a cost reduction or a cash refund, as appropriate. (2 CFR Sec. 200.406)

Selected Items of Cost

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

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

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

Item of Cost	Citation of Allowability Rule
Advertising and public relations costs	2 CFR § 200.421

Advisory councils	2 CFR § 200.422
Alcoholic beverages	2 CFR § 200.423
Alumni/ae activities	2 CFR § 200.424
Audit services	2 CFR § 200.425
Bad debts	2 CFR § 200.426
Bonding costs	2 CFR § 200.427
Collection of improper payments	2 CFR § 200.428
Commencement and convocation costs	2 CFR § 200.429
Compensation – personal services	2 CFR § 200.430
Compensation – fringe benefits	2 CFR § 200.431
Conferences	2 CFR § 200.432
Contingency provisions	2 CFR § 200.433
Contributions and donations	2 CFR § 200.434
Defense and prosecution of criminal and civil proceedings, claims, appeals and patent infringements	2 CFR § 200.435
Depreciation	2 CFR § 200.436
Employee health and welfare costs	2 CFR § 200.437
Entertainment costs and prizes	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, <u>and tuition remission</u>	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
<u>Telecommunication and video surveillance costs</u>	<u>2 CFR § 200.471</u>
Termination costs	2 CFR § 200.47 <u>1</u> 2
Training and education costs	2 CFR § 200.47 <u>2</u> 3

Transportation costs	2 CFR § 200.47 3 <u>4</u>
Travel costs	2 CFR § 200.47 4 <u>5</u>
Trustees	2 CFR § 200.47 5 <u>6</u>

Helpful Questions for Determining Whether Costs are Allowable -

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

1. Is the proposed cost allowable under the relevant program?
2. Is the proposed cost consistent with an approved program plan and budget?
3. Is the proposed cost consistent with program specific fiscal rules? For example, the school entity may be required to use federal funds only to supplement the amount of funds available from nonfederal (and possibly other federal) sources, or only as a match for funds from nonfederal sources.
4. Is the proposed cost consistent with EDGAR?
5. Is the proposed cost consistent with specific conditions imposed on the grant (if applicable)?
6. Is the proposed cost consistent with the underlying needs of the program? For example, program funds must benefit the appropriate population of students for which they are allocated. This means that, for instance, funds allocated under Title III of the Elementary and Secondary Education Act (ESEA) governing language instruction programs for Limited English Proficient (LEP) students must only be spent on LEP students and cannot be used to benefit non-LEP students.
7. Will the cost be targeted at addressing specific areas of weakness that are the focus of the program, as indicated by available data?

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

Approved:

KASB Recommended – 6/17; 12/24

DFAC - CASH MANAGEMENT – FEDERAL PROGRAMS

(Sample Procedure)

Cash Management – Federal Programs

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

Payment Methods

Reimbursements -

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

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

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

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

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

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

Reimbursements of actual expenditures do not involve interest calculations.

Advances -

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

When applicable, the district shall use existing resources available within a program before requesting additional advances. Such resources include-If available, the recipient or subrecipient must disburse funds available from program income (including repayments to a revolving fund), rebates, refunds, contract settlements, audit recoveries, and interest earned on ~~such~~ federal funds before requesting additional cash payments. (2 CFR Sec. 305(b)(5))

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

~~Advance payments of Federal funds must be deposited and maintained in insured accounts whenever possible.~~

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~~The recipient or subrecipient must maintain advance payments of Federal funds in interest-bearing accounts unless one of the following applies:~~

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~~(i) The recipient or subrecipient receives less than \$250,000 in Federal funding per year;~~

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~~(ii) The best available interest-bearing account would not reasonably be expected to earn interest in excess of \$500 per year on Federal cash balances;~~

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~~(iii) The depository would require an average or minimum balance so high that it would not be feasible with the expected Federal and non-Federal cash resources;~~

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~~(iv) A foreign government or banking system prohibits or precludes interest-bearing accounts; or~~

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~~(v) An interest-bearing account is not readily accessible (for example, due to public or political unrest in a foreign country).~~

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The school district is permitted to retain for administrative expenses up to \$500 per year of interest earned on federal ~~grant cash balances~~ funds. Regardless of the federal awarding agency, interest earnings exceeding \$500 per year shall be remitted annually to the Department of Health and Human Services Payment Management System (PMS) through ~~an electronic medium using~~ either ~~the~~ Automated Clearing House (ACH) network or a Fedwire Funds Service payment. (2 CFR Sec. 200.305(b)(~~912~~))

Pursuant to federal guidelines, interest earnings shall be calculated from the date that the federal funds are drawn down from the G5/G6 system until the date on which those funds are disbursed by the district.

Consistent with state guidelines, interest accruing on total federal grant cash balances shall be calculated on cash balances per grant and applying the actual or average interest rate earned.

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

Approved:

KASB Recommended – 6/17; 12/24

DFAC - GRANT SUBRECIPIENT MONITORING PROCEDURES – FEDERAL PROGRAMS

(Sample Procedure)

Grant Subrecipient Monitoring Procedures – Federal Programs

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

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

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

Definitions

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

Contract – a legal instrument by which a non-federal entity ~~purchases property or services needed to carry out the project or program~~ conducts procurement transactions under a federal award. The term as used here does not include a legal instrument, even if the entity considers it a contract, when the substance of the transaction meets the definition of a federal program award or subaward. (2 CFR 200.221)

Contractor – an entity that receives a contract, ~~as defined in law and regulations~~, by which a non-federal entity purchases property or services needed to carry out the project or program under a federal award. (2 CFR 200.231)

Pass-through entity – a ~~non-federal entity recipient or subrecipient~~ that provides a subaward to a subrecipient Including lower tier subrecipients to carry out part of a federal program. The ~~district serves as authority of~~ the pass-through entity in cases where it awards federal funding to a subrecipient as defined in this procedure under this part flows through the subaward agreement between the pass-through entity and subrecipient. (2 CFR 200.741)

Subaward – an award provided by a pass-through entity to a subrecipient in order to carry for the subrecipient to contribute to the goals and objectives of the project by carrying out part of a federal award received by the pass-through entity. It does not include payments to a contractor ~~or payments to an~~

~~individual that is a~~ beneficiary, ~~participant of a federal program~~. A subaward may be provided through any form of legal agreement consistent with criteria in with §200.331, including an agreement ~~that~~ the pass-through entity considers a contract. (2 CFR 200.~~921~~)

Subrecipient – ~~an entity non federal entity~~ that receives a subaward from a pass-through entity to carry out part of a federal program; ~~but, The term subrecipient does not include an individual that is a beneficiary of such program or participant.~~ (A subrecipient may also be a recipient of other federal awards directly from a federal ~~awarding agency.~~) (2 CFR 200.~~931~~)

Subrecipient Versus Contractor

The district must determine, on a case-by-case basis, whether an entity receiving funds from the district as part of a federal funding program serves in a role of subrecipient or contractor. (2 CFR 200.~~330331~~)

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

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

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

The district shall notify subrecipients that they have been identified as a subrecipient and that the funding qualifies as a subaward. The district shall provide the subrecipient with the following information as specified at 2 CFR Sec. 200.~~331332(b)(a)~~ regarding the federal funding award, and any subsequent changes:

Required information includes:

1. Federal ~~Award award~~ Identification identification information, including:

- i. Subrecipient's name (~~which~~ must match the name associated with its unique entity identifier);
 - ii. Subrecipient's unique entity identifier;
 - iii. Federal Award Identification Number (FAIN);
 - iv. Federal Award Date (~~see §200.39 federal award date~~) of award to the recipient by the federal agency;
 - v. Subaward Period of Performance Start and End Date;
 - vi. Subaward Budget Period State and End Date;
 - ~~vii.~~ Amount of Federal Funds Obligated ~~by this action by the pass-through entity to the subrecipient in the subaward;~~
 - ~~viii.~~ Total Amount of Federal Funds Obligated to the subrecipient by the pass-through entity including the current obligation;
 - ~~ix.~~ Total Amount of the Federal Award committed to the subrecipient by the pass-through entity;
 - ~~x.~~ Federal award project description, as required ~~to be responsive to~~ by the Federal Funding Accountability and Transparency Act (FFATA);
 - ~~xi.~~ Name of ~~the~~ federal ~~awarding~~ agency, pass-through entity, and contact information for awarding official of the pass-through entity;
 - ~~xii.~~ Assistance Listings title and number; the pass-through entity must identify the dollar amount made available under each Federal award and the Assistance Listings Number at the time of disbursement; CFDA Number and Name; the pass-through entity must identify the dollar amount made available under each federal award and the CFDA number at time of disbursement;
 - ~~xiii.~~ Identification of whether the award is R&~~D~~ for Research and Development; and
 - ~~xiv.~~ Indirect cost rate for the federal award (including if the de minimis rate is charged per used in accordance with §200.414 ~~Indirect (F&A) costs~~).
2. All requirements of the subaward, including requirements imposed ~~by the pass-through entity on the subrecipient so that the federal award is used in accordance with~~ federal statutes, regulations and the terms and conditions of the federal award;
 3. Any additional requirements that the pass-through entity imposes on the subrecipient for the pass-through entity to meet its ~~own responsibility to the federal awarding agency including identification of any required responsibilities under the federal award. This includes information and certification (see § 200.415) required for submitting~~ financial and performance reports that the pass-through entity must provide to the federal agency;

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4. Indirect cost rate:

i. An approved ~~federally recognized~~ indirect cost rate negotiated between the subrecipient and the federal government, ~~or, if~~ no such rate exists, ~~either a rate negotiated between the~~ pass-through entity ~~must determine the appropriate rate in collaboration with~~ the subrecipient, ~~(in compliance with this part), or a de minimis indirect cost rate as defined in §200.414 Indirect (F&A) costs, paragraph (f);~~ The indirect cost rate may be either:

(A) ~~An indirect cost rate negotiated between the pass-through entity and the subrecipient.~~ These rates may be based on a prior negotiated rate between a different pass-through entity and the subrecipient, in which case the pass-through entity is not required to collect information justifying the rate but may elect to do so; or

(B) The de minimis indirect cost rate.

ii. The pass-through entity must not require the use of the de minimis indirect cost rate if the subrecipient has an approved indirect cost rate negotiated with the Federal Government. Subrecipient may elect to use the cost allocation method to account for indirect costs in accordance with § 200.405(d).

3.5. A requirement that the subrecipient permit the pass-through entity and auditors to ~~have access to~~ the subrecipient's records and financial statements ~~as necessary~~ for the pass-through entity to ~~meet the fulfill its monitoring requirements of this part;~~ and

4.6. Appropriate terms and conditions concerning the closeout of the subaward.

Evaluation of Risk

The district shall evaluate each subrecipient's fraud risk and risk of noncompliance with law, regulations and the terms and conditions of the subaward to determine appropriate subrecipient monitoring practices. (2 CFR 200.331332(c))

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

1. The subrecipient's prior experience with the same or similar subawards;
2. The results of previous audits, including whether or not the subrecipient receives a single audit and the extent to which the same or similar subawards ~~has have~~ been audited as a major program;
3. Whether the subrecipient has new personnel, or new or substantially changed systems and processes;
4. The extent and results of any federal ~~award~~ agency's ~~monitoring of the subrecipient.~~

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

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

Based on the results of the risk evaluation, the district may consider imposing specific conditions on implementation of the subaward, in accordance with applicable law and regulations. (2 CFR 200.207~~8~~, 200.331~~2~~)

Monitoring

The district shall monitor the implementation and activities of each subrecipient as necessary to ensure that the ~~subrecipient complies subaward is used for authorized purposes, in accordance~~ with law, regulations and the terms and conditions of the subaward. ~~The pass-through entity is responsible for monitoring the overall performance of a~~ The district shall notify subrecipients to ensure that the goals and objectives of the award are achieved, of monitoring requirements, and may provide technical assistance to subrecipients in complying with monitoring requirements.

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

1. Review financial and performance reports ~~required by the district.~~
2. ~~Follow up and e~~Ensure that the subrecipient takes ~~timely and appropriate~~ corrective action on all ~~deficiencies pertaining to significant development that negatively affect the subaward detected during monitoring through audits, on-site reviews and other means. Significant developments include Single Audit findings related to the subaward, other audit findings, site visits, and written notifications from a subrecipient of adverse conditions which will impact their ability to meet the milestones or the objectives of a subaward. When significant developments negatively impact the subaward, a subrecipient must provide the pass-through entity with information on their plan for corrective action and any assistance needed to resolve the situation.~~
3. Issue a management decision for audit findings pertaining to the subaward provided to the subrecipient, in accordance with applicable law and regulations. (2 CFR 200.521)
- 3.4. Resolve audit findings specifically related to the subaward. However, the pass-through entity is not responsible for resolving cross-cutting audit findings that apply to the subaward and other Federal awards or subawards. If a subrecipient has a current Single Audit report and has not been excluded from receiving Federal funding (meaning, has not been debarred or suspended), the pass-through entity may rely on the subrecipient's cognizant agency for audit or oversight agency for audit to perform audit follow-up and make management decisions related to cross-cutting audit findings in accordance with section § 200.513(a)(4)(viii). Such reliance does not eliminate the responsibility of the pass-through entity to issue subawards that conform to agency and award-specific requirements, to manage risk through ongoing subaward monitoring, and to monitor the status of the findings that are specifically related to the subaward.

Monitoring Tools –

The Superintendent Federal Programs Coordinator Business Manager other _____ or designee shall be responsible for monitoring of subrecipients. ~~Monitoring activities may include, but shall not be limited to~~ to the following monitoring tools may be useful for the

pass-through entity to ensure proper accountability and compliance with program requirements and achievement of performance goals:

1. Review of progress reports, financial reports and data quality Providing subrecipients with training and technical assistance on program-related matters;:-
2. Performing On-site visits to review the subrecipient's program operations; and.
3. ~~Review of federal or state debarment lists.~~
- 4.3. Review of other Arranging for agreed-upon procedures engagements as described in specified in the legal agreement or contract. (2 CFR § 200.425.)

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

Follow-Up Actions –

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

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

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

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

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

Remedies for Noncompliance –

When monitoring activities identify issues of noncompliance that are not addressed through corrective action, the district may take the following actions: (2 CFR 200.331~~332~~, 200.338~~339~~)

1. Impose specific conditions on the subrecipient, in accordance with applicable law and regulations. (2 CFR 200.207~~208~~)
2. Temporarily withhold cash payments, in accordance with applicable law and regulations until the recipient or subrecipient takes corrective action.

3. Disallow ~~costs for or deny use of funds for~~ all or part of the ~~cost of the~~ activity ~~or action not in compliance associated with the noncompliance of recipient or subrecipient.~~
4. ~~Wholly or partially s~~Suspend or terminate the ~~agreement for the~~ federal award in part or in its entirety.
5. Recommend that the federal agency initiate suspension ~~and or~~ debarment proceedings.
6. Withhold further awards or agreements for the project or program.
7. ~~Take Pursue~~ other legal remedies legally available, ~~in consultation with the school solicitor or other qualified counsel.~~

Record Retention

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

Records shall be retained in accordance with applicable law, regulations, specific requirements of the federal program, and the district's policies and regulations. (2 CFR 200.~~333334~~-200.~~337338~~)

Approved:

KASB Recommended – 6/17; 12/24

DFAC - PROCUREMENT – FEDERAL PROGRAMS

(Sample Procedure)

Procurement – Federal Programs

This document is intended to integrate standard district purchasing procedures with additional requirements applicable to procurements that are subject to the federal Uniform Grant Guidance regulations concerning the use of federal funds and/or U.S. Department of Agriculture (USDA) regulations governing school food service programs. The district maintains the following purchasing procedures, in accordance with federal and state laws, regulations, and board policy to aid in making purchases with federal funds. (2 CFR 200.318-200.~~325~~³²⁷; 7 CFR 210.16, 210.19, 210.21, 215.14a, 220.16; K.S.A. 72-1151; board policies DFAB, DFAC, DJE, DJEB, DJED, DJEE, DJEF, DJEG, DJEJ, DJFA, and DJFAB)

2021 Procurement Thresholds (<u>reviewed 2024</u>)		
Kansas Bid Threshold	\$20,000	For construction, reconstruction or remodeling or for the purchase of materials, goods or wares
Federal Micro-Purchase Threshold	\$10,000	Adjusted periodically and published in Federal Register (48 CFR Subpart 2.1)
Federal Simplified Acquisition Threshold	\$250,000	Adjusted periodically and published in Federal Register (48 CFR Subpart 2.1)

*Please review this Procurement attachment annually and update amounts accordingly

Responsibility for Purchasing

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

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

Purchase Methods

When a request for expenses for construction, reconstruction, or remodeling or for the purchase of materials, goods, or wares has been submitted and approved as outlined below, the procurement method

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

Standard Procurement Documents and Purchase Request Process

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

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

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

1. Description of the services to be performed or goods to be purchased;
2. Location of where services will be performed, or goods will be delivered;
3. Appropriate dates of service or delivery;

Other (describe) _____.

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

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

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

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

Micro-Purchases Not Requiring Quotes or Bidding

For purposes of this procedure, **micro-purchase** means ~~a purchase of an individual procurement transaction for supplies or services for use in federally funded programs using simplified acquisition~~

~~procedures~~, the aggregate amount of which does not exceed a base amount of \$10,000. The micro-purchase dollar threshold is adjusted periodically by the federal government, and the threshold most recently established and published in the Federal Register shall apply if other than \$10,000. (48 CFR Subpart 2.101)

Note: The micro-purchase ~~maximum threshold~~ for federal purposes is lower than the bid threshold amount below which outlined in the Policy D JED K.S.A. 72-1151, which allows purchase for nonfederal purposes to be made without using formal competitive bidding.

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

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

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

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

Small Purchase-Simplified Acquisition Procedures

For purposes of this procedure, **small purchasesimplified acquisition procedures** are those relatively simple and informal procurement methods for securing materials, goods, or wares or for completing construction, reconstruction, or remodeling that cost more than the amount qualifying as a micro-purchase and do not cost \$20,000 or more, or in the case of services other than construction, reconstruction or remodeling, where the total cost does not exceed the \$250,000 federal Simplified Acquisition Threshold at which formal competitive bidding or competitive proposals are required. Small purchase procedures cannot be used for construction, reconstruction or remodeling costing \$20,000 or more or for the purchase of materials, goods or wares costing \$20,000 or more because the board policy and Kansas law requires formal competitive bidding at that level of cost.

The base amount at which bidding is required under state law for construction, reconstruction or remodeling or for the purchase of materials, goods or wares is \$20,000. (K.S.A. 72-1151)

The federal Simplified Acquisition Threshold at which competitive bidding or competitive proposals are required is adjusted periodically by the federal government, and the threshold most recently established and published in the Federal Register shall apply if other than \$250,000. (48 CFR Subpart 2.101)

Because state law does not require **competitive** bidding for the purchase of services other than for construction, reconstruction or remodeling with a cost in excess of \$20,000, ~~small purchases~~simplified acquisition procedures, including a request for proposal (RFP) procedure, may be used for procurement of such other services except when the estimated total cost will be at or over the federal threshold at which formal competitive bidding or competitive proposals are required (\$250,000).

[See Food Service Program Notes below for exemption from bidding for purchases of perishable food items costing less than \$250,000.]

Formal Competitive Bidding

Publicly Solicited Sealed Competitive Bids:

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

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

State law does not require bidding for the purchase of services other than for construction, reconstruction or remodeling regardless of total cost. For procurement of such other services for federally funded purposes to which the Uniform Grant Guidance applies, formal competitive bidding or competitive proposals will be used when the estimated total cost will be at or over the federal threshold of \$250,000.

The federal Simplified Acquisition Threshold at which competitive bidding or competitive proposals are required is adjusted periodically by the federal government, and the threshold most recently established and published in the Federal Register shall apply if other than \$250,000. (48 CFR Subpart 2.101)

For procurement of services costing at or over the \$250,000 federal threshold other than for construction, reconstruction or remodeling, the use of competitive sealed bidding is considered feasible and appropriate when:

- ~~8.1.~~ 1. A complete, adequate, and realistic specification or purchase description is available;
- ~~9.2.~~ 2. Two (2) or more responsible bidders ~~are~~have been identified as willing and able to compete effectively for the business; and
- ~~10.3.~~ 3. The procurement lends itself to a firm-~~fixed-price~~fixed-price contract, and the selection of the successful bidder can be made principally ~~on the basis of~~based on price.

If sealed bids are used, the following requirements apply:

- (A) Bids must be solicited from an adequate number of qualified sources, providing them with sufficient response time prior to the date set for opening the bids. Unless specified by the federal agency, the district may exercise judgment in determining what number is adequate. For local governments the invitation for bids must be publicly advertised.

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(B) The invitation for bids must define the items or services with specific information, including any required specifications, for the bidder to properly respond.

(C) All bids will be opened at the time and place prescribed in the invitation for bids. For local governments, the bids must be opened publicly.

(D) A firm-fixed-price contract is awarded in writing to the lowest responsive when specified in the invitation for bids, factors such as discounts, transportation cost, and life-cycle costs must be considered in determining which bid is the lowest. Payment discounts must only be used to determine the low bid when the district determines they are a valid factor based on prior experience.

(E) The district must document and provide a justification for all bids it rejects.

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

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

Competitive Proposals

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

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

In the case of services other than for construction, reconstruction or remodeling costing less than that threshold, the district may use small purchasesimplified acquisition procedures or micro-purchase procedures as applicable based on total cost. A request for proposal (RFP) process can also meet or exceed the small purchasesimplified acquisition competition requirements under state law and Policy DJED for the acquisition of services other than for construction, reconstruction or remodeling, and can be used if the total cost will be less than \$250,000.

When permitted, the technique of competitive proposals is normally conducted with more than one (1) source submitting an offer, and either a fixed price or cost-reimbursement type contract is awarded. Competitors' qualifications are evaluated, and the most qualified competitor is selected, subject to negotiation of fair and reasonable compensation. The district shall comply with other applicable state and federal law and regulations, board policy and administrative regulations or procedures regarding purchasing; the district may consult with the school solicitor or other qualified counsel in determining the required process for purchasing through competitive proposals when necessary.

If this method is used, the following requirements apply:

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

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

1. Cost.
 - Experience of contractor.
 - Availability.
 - Personnel qualifications.
 - Financial stability.
 - Minority business, women's business enterprise, or labor surplus area firm status.
 - Project management expertise.
 - Understanding of district needs.
 - Other _____.

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

Contract/Price Analysis

The district performs a cost or price analysis ~~in connection with for~~ every procurement transaction in excess of \$250,000, including contract modifications. (2 CFR Sec. 200.323324(a)).

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

The method and degree of analysis ~~is dependent~~conducted depend on the facts surrounding the particular procurement ~~situation; transaction. b~~ However, the *Superintendent* *Business Manager* *Federal Programs Coordinator* must ~~come to make~~ an independent estimate prior to receiving bids or proposals. (2 CFR Sec. 200.323324(a)). As part of the analysis, the _____ Superintendent will enact established business practices which may include evaluation of similar prior procurements and a review process.

Negotiated Profit

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

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

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

Noncompetitive Proposals (Sole Sourcing)

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

~~1. _____ The aggregate amount of the procurement transaction does not exceed the micro-purchases threshold as defined in 48 CFR 2.101.~~

~~2. _____ The item is available only from a single source.~~

~~3. _____ The public exigency or emergency for the requirement will not permit a delay resulting from competitive solicitation. An **emergency** exists whenever the time required for the board to act in accordance with regular procedures would endanger life or property or threaten continuance of existing school classes.~~

~~4. _____ The federal awarding agency or pass-through entity expressly authorizes noncompetitive proposals in response to a written request from the district.~~

~~5. _____ After solicitation of a number of several sources, the district determines the competition is inadequate.~~

In addition to standard procurement policy and procedures, the district will document the grounds for using the noncompetitive method in lieu of an otherwise required competitive method of procurement,

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which may include written confirmation from the contractor as the sole source of the item. Documentation must be submitted to and maintained by the district office.

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

Profit must be negotiated separately for noncompetitive proposals, and a cost or price analysis will also be performed for noncompetitive proposals when the price exceeds \$250,000.

Purchase Cards

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

~~Procurement-Purchase~~ cards may be used for purchases under federal programs.

Full and Open Competition

All procurement transactions must be conducted in a manner providing full and open competition consistent with 2 CFR Sec. 200.319320. 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 on those~~ procurements. ~~Some of the Examples of situations considered to be restrictive of that may restrict~~ competition include but are not limited to:

1. Placing unreasonable requirements on firms ~~in order~~ for them to qualify to do business.
2. Requiring unnecessary experience and excessive bonding.
3. Noncompetitive pricing practices between firms or between affiliated companies.
4. Noncompetitive contracts to consultants that are on retainer contracts.
5. Organizational conflicts of interest.
6. Specifying only a "brand name" product instead of allowing "an equal" product to be offered and describing the performance or other relevant requirements of the procurement.
7. Any arbitrary action in the procurement process.

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

The district ~~must take necessary affirmative steps to assure should ensure~~ that small businesses, minority businesses, women's business enterprises, veteran-owned businesses, and labor surplus area firms are used considered when possible. ~~Affirmative steps- Such consideration means must include:~~ (2 CFR Sec. 200.321)

1. Placing ~~these business types qualified small and minority business and women's business enterprises~~ on solicitation lists.

2. Assuring ~~these that small and minority businesses, and women's business types~~ enterprises are solicited whenever they are potential sources.
3. Dividing ~~procurement transaction total purchasing requirements, when economically feasible, into smaller tasks or quantities~~ separate procurements to permit maximum participation by ~~these business types~~ small and minority business and women's business enterprises.
4. Establishing delivery schedules, ~~where the requirement permits, which that~~ encourage participation by ~~these business types~~ small and minority businesses and women's business enterprises.
5. ~~Utilizing~~ Using the services and assistance, as appropriate, of ~~such~~ organizations ~~such~~ as the Small Business Administration and the Minority Business Development Agency of the Department of Commerce.
6. Requiring ~~the prime a contractor under a federal award to apply these considerations to, if subcontracts are let, to take the affirmative steps listed above.~~

Geographical Preferences Prohibited

~~The district must conduct procurements in a manner that prohibits the use of statutorily or administratively imposed state, local, or tribal geographical preferences in the evaluation of bids or proposals for purchases made with federal funds, except in those cases where applicable federal statutes expressly mandate or encourage geographic preference. When contracting for architectural and engineering (A/E) services, geographic location may be a selection criterion provided its application leaves an appropriate number of qualified firms, given the nature and size of the project, to compete for the contract.~~

~~{See Food Service Program Notes below for permissibility of geographic preferences and "Buy American" practices in purchasing certain food products}~~

Prequalified Lists

The district must ensure that all prequalified lists of persons, firms, or products ~~which are~~ used in ~~acquiring goods and services~~ procurement transactions are current and include enough qualified sources to ensure maximum open ~~and free~~ competition. ~~When establishing or amending prequalified lists, the district must condicer objective factors that evaluate price and cost to maximize competition. Also, the~~ The district must not preclude potential bidders from qualifying during the solicitation period.

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

Solicitation Language

The district must ensure that all solicitations incorporate a clear and accurate description of the technical requirements for the ~~material, product, property, equipment,~~ 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, property, equipment,~~ or service to be procured, ~~and, when~~ When necessary, the description must ~~set forth those~~ provide minimum essential characteristics and standards to which ~~it the property, equipment, or service~~ must conform ~~if it is to satisfy its intended use.~~ Detailed product specifications should be avoided if possible.

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

Avoiding Acquisition of Unnecessary or Duplicative Items

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

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

Use of Intergovernmental Agreements and Cooperative Purchasing

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

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

Use of Federal Excess and Surplus Property

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

Debarment and Suspension

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

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

The district may not subcontract with or award subgrants to any person or company who is debarred or suspended. For all contracts over \$25,000 the district verifies that the contractor with whom the district intends to do business is not excluded or disqualified. (2 CFR ~~Part 200.214~~, Appendix II, and 2 CFR ~~See Part 180.220 and 180.300~~).

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

Maintenance of Procurement Records

The district must maintain records sufficient to detail the history of ~~all each procurements~~procurement transaction. These records ~~will must~~ include ~~but are not necessarily limited to the following:~~the rationale for the ~~method of~~ procurement, method, 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.

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

Time and Materials Contracts

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

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

Settlements of Issues Arising Out of Procurements

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

Protest Procedures to Resolve Dispute

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

Food Service Program Notes:

Exemption from Bidding for Perishable Food Items -

Kansas law exempts purchases of food and foodstuffs necessary for the implementation or operation of any child nutrition program from bidding requirements. Bidding for such items is required only if the cost would be at or over the federal threshold at which formal competitive bidding is required (\$250,000). Small purchase procedures may be used for purchases below \$250,000, or micro-purchase procedures for purchases below \$10,000. Use of bidding should be considered as an option if it is feasible and likely to result in cost savings.

Geographic Preferences -

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

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

Buy American -

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

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

Mandatory Contract Clauses -

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

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

(b) The contractor must exclude all unallowable costs from its billing documents and certify that only allowable costs are submitted for payment and records have been established that maintain

the visibility of unallowable costs, including directly associated costs in a manner suitable for contract cost determination and verification;

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

Contracts with Food Service Management Companies -

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

Pre-Plated Meals -

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

Approved:

KASB Recommendation – 6/17; 6/18; 6/21; 12/24

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

(Sample Procedure)

Type of Costs, Obligations and Property Management – Federal Programs

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

Direct and Indirect Costs

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

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

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

~~Identification-The association of costs with the federal award rather than the nature of the goods and services involved is the determining factor in distinguishing a federal award determines whether costs are direct from or indirect costs.~~

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

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

Timely Obligation of Funds

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

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

Obligation is for:	Obligation is made:
Acquisition of property	On the date on which the district makes a binding written commitment to acquire the property
Personal services by a district employee	When the services are performed

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

34 CFR §75.707; 34 CFR §76.707

All obligations must occur between the beginning and ending dates of the federal award project, which is known as the period of performance. The period of performance is dictated by law and regulations and will be indicated in the federal award. Specific requirements for carryover funds may be specified in the federal award and must be adhered to by the district. (2 CFR Sec. 200.771, 200.309)

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

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

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

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

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

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

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

Management of Property Acquired ~~With~~-with Federal Funds

Contract and Purchasing Administration -

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

Property Classifications -

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

Inventory Control/Management -

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

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

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

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

1. Description of the ~~item, including any manufacturer's model number~~ property.
2. Manufacturer's serial number or another identification number.
3. Identification of funding source including the FAIN, and the title holder.
4. Acquisition date and ~~unit~~ the property cost.
5. Source of items, such as company name.
6. Percentage of the federal agency contribution towards ~~funds used in~~ the original purchase.
7. Present location, use, condition of ~~item~~ the property, and date information was reported.
8. Pertinent information on the ultimate transfer, replacement or disposition of the item and sale price of the property.

~~Inventory will be updated as items are sold, lost, stolen, or cannot be repaired and new items are purchased. The recipient and subrecipient are responsible for maintaining and updating property records when there is a change in the status of the property.~~

Physical Inventory -

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

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

Maintenance -

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

Safeguards -

The district ensures that ~~adequate~~ safeguards are in place ~~to-for~~ preventing loss, damage, or theft ~~of property. The district will follow the requirements:~~

1. Any loss, damage or theft will be reported to the ~~+~~ Superintendent ~~+~~ Business Manager ~~+~~ Federal Programs Coordinator, investigated and fully documented, and may be reported to local law enforcement ~~and shall notify the federal agency or pass-through entity of any loss, damage, or theft of equipment that will have an impact on the program.~~
2. If stolen items are not recovered, the district will submit copies of the investigative report and insurance claim to the federal awarding agency.
3. The district may be responsible for replacing or repairing lost, damaged, destroyed, or stolen items.
4. Replaced equipment is property of the originally funded program and should be inventoried accordingly.
5. District property may only be loaned in accordance with board policy KGA and administrative regulations and procedures.

Disposition of Property Acquired with Federal Funds –

When the district determines that real property, including land, land improvements, structures, and accessories thereto, acquired under a federal award is no longer needed for the originally authorized purpose, the district must obtain disposition instructions from the federal awarding agency or pass-through entity administering the program, in accordance with applicable law and regulations. (2 CFR Sec. 200.~~314~~313)

When the district determines that equipment or supplies acquired under a federal award are no longer needed for the original project, ~~or~~ program or for other activities currently or previously supported by a federal ~~awarding~~ agency, the Superintendent Business Manager Federal Programs Coordinator

will contact the federal ~~awarding agency or pass-through entity administering the program to obtain for~~ disposition instructions, ~~based on the fair market value of the equipment or supplies if required by the~~ terms and conditions of the federal award.

However, if the equipment has a fair market value of \$10,000 or less per unit, the district may retain, sell, or otherwise dispose of equipment or supplies acquired under a federal award with no further responsibility to the federal agency or pass-through entity.

Further, if the equipment has a fair market value in excess of \$10,000 and the federal agency or pass-through entity fails to provide requested disposition instructions within 120 days, the district may retain or sell the equipment, however the federal agency is entitled to an amount calculated by multiplying the percentage of the federal agency's contribution towards the original purchase by the current market value or proceeds from the sale. If the equipment is sold, the federal agency or pass-through entity may permit the district to retain from the federal share \$1,000 of the proceeds to cover expenses associated with the selling and handling of the equipment.

The district may transfer title to the property to the Federal Government or to an eligible third party. In such cases, the district shall be entitled to compensation for its attributable percentage of the current fair market value of the property.

If the district fails to take appropriate disposition actions, the federal agency or pass-through entity may direct the district to take disposition actions.

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

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

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

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

- Public auction and/or online sale – generally conducted by a licensed auctioneer.*
- Salvage – scrap sold to local dealers.*
- Negotiated sale – normally used when disposing of items of substantial value.*
- Sealed bid – normally used for items of substantial value or unique qualities.*
- Pre-priced sale – large quantities of obsolete or surplus equipment or supplies may be sold by this method.*

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

Disposition to trash for equipment or supplies with no value.

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

Approved:

KASB Recommended – 6/17; 12/24

Fundraising Activities

DFH

Fundraising activities at school, on school property, or at school-sponsored events are prohibited except as provided in this policy.

Promotion of commercial or private financial interests either through direct sales or through promotion of competitive goods or services by students and employees is not fundraising and is prohibited at school, on school property, or at school-sponsored events.

Faculty and student participation in fundraising shall be strictly voluntary. At no time shall participation in fundraising impact a student's grade or membership, participation time or standing on a team, club, or group. Door-to-door sales are strongly discouraged. Faculty and sponsors shall not require or promote door-to-door sales.

The district will manage, restrict, or decline funds, gifts, or fundraising activities to assure that fundraising and expenditures comply with applicable district, state, and federal law and guidelines, including, but not limited to, Title IX and Kansas State High School Activities Association (KSHSAA) rules and regulations.

Fundraising activities must be pre-approved by the superintendent or designee, and adhere to the following guidelines:

- Fundraising activities shall not interfere with instructional time, infringe upon or detract from the classroom activities, or the educational process as determined by the superintendent or designee.
- Online fundraising, utilizing websites such as DonorsChoose or GoFundMe, must comply with this policy, district rules and regulations concerning fundraising, and the rules governing the fundraising site.
- Approval of fundraising requests shall depend on factors including, but not limited to:
 - Compatibility with the district's educational program, mission, vision, core values, and beliefs;
 - Compatibility with any terms, conditions, and requirements of grants or other specific funding sources;
 - Compatibility with existing district technology;
 - Congruence with the district and school goals that positively impact student performance;
 - The district's instructional priorities;
 - The manner in which donations are collected and distributed;
 - Equity in funding; and
 - Other factors deemed relevant or appropriate by the district.

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Fundraising Activities

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- If approved, the requestor shall be responsible for preparing all materials and information related to the fundraising campaign and keeping district administration apprised of the campaign’s status. The requestor is responsible for compliance with all state and federal laws, the rules governing the fundraising site, and other relevant district policies and procedures, as well as the following:
 - Fundraising proceeds shall not be deposited into a staff member’s personal bank account or peer to peer payment network.
 - Money raised or items secured by a fundraising campaign by a person or entity acting on behalf of the school or the district will be the property of the district.
 - All items and money generated on behalf of the district are subject to the same controls and regulations as other district property and shall be deposited or inventoried accordingly. No money raised or items purchased shall be distributed to individual employees without the express written consent of the superintendent.
 - Pictures of students in conjunction with fundraising activities shall not occur unless parents of students have consented in writing to the use of the picture for this specific purpose.
 - Fundraising activities must comply with all board policies, including, but not limited to, policies governing the privacy rights of students.

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Nothing in this policy is intended to prohibit an employee from using online fundraising campaigns for personal items or reasons. In such cases, the employees shall not be acting on behalf of the district or school, identify themselves as employees of the district, or suggest the fundraising campaign is for the benefit of students, classrooms or schools of the school district.

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For purposes of this section, “acting on behalf of the district or the school” means an employee holding oneself out as an employee of the district and/or seeks donations for the benefit of the district, a particular school, classroom, or student.

Approved:
KASB Recommendation – 12/24

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Complaints

GAE

Any employee may file a complaint with their supervisor concerning a school rule, regulation, policy or decision that affects the employee. The complaint shall be in writing, filed within as soon as possible after the conduct occurs but not later than ten (10) days following the ~~event complained of~~ conduct, and shall specify the basis of the complaint. The supervisor shall meet with the employee and provide a written response within ten (10) days. If the employee disagrees with the decision, the employee may appeal to the superintendent. The superintendent's decision shall be final. Employees covered by the negotiated agreement shall follow procedures outlined in that document.

Approved:

KASB Recommendation - 2/98; 4/07; 6/19; 12/24

Pilot Projects

ICA

(See IDAE)

The board supports the use of pilot projects before any new instructional technique is implemented on a district-wide basis.

Pilot project means any research or experimentation program or project designed to explore or develop new, unproven teaching methods or techniques. All instructional materials, including teachers' manuals, audio/visual materials or any other supplementary instructional material to be used in connection with a pilot project shall be available for inspection by parents or guardians of students engaged in the program or project.

Pilot Project Evaluation

Before any pilot project proposal is submitted to the board for approval, an evaluation format shall be developed and included with the pilot project.

Student Surveys

~~Except as provided in board policy IDAE with regard to surveys about a student's or the student's parents' or guardians' personal beliefs or practices on issues such as sex, family life, morality, or religion, As required by the Protection of Pupil Rights Amendment (PPRA),~~ any instrument designed to survey students, either by district staff or by an outside agency or individual, shall be made available for inspection by parents or guardians before the survey is administered. Further, pursuant to the Kansas Student Data Privacy Act (SDPA), no nonacademic test, questionnaire, survey, or examination containing any questions about the personal and private attitudes, values, beliefs, or practices of the student or the student's parents, guardians, family members, associates, friends, or peers that is administered during the school day shall be administered to any kindergarten through 12th grade students unless the requirements outlined in policy IDAE are followed.

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Approved:

KASB Recommendation – 7/03; 6/04; 4/07; 6/14; 12/24

Special Education Services

IDACA

In accordance with the provisions of Federal and state law, it is the policy of this district to provide a free appropriate public education for every exceptional child ~~(as defined by K.S.A. 72-3404) who is a resident of this district or attends a private or parochial school located in this district.~~ Special education services are provided for such children, including individual educational programs offered in the least restrictive environment.

Child Find, Identification, and Eligibility

The district shall coordinate and maintain a system which schedules and structures available services for pupils who are referred to determine eligibility for special education services in accordance with procedural processes established in Federal and state law.

Actions and Due Process for Students

Parental involvement and cooperation is important to the success of these educational programs. In order to encourage the involvement and cooperation of parents in special education services and to safeguard the rights of exceptional children to a free appropriate public education, the board utilizes and refers parents to the "Procedural Safeguards in Parent Rights in Special Education" published by the Kansas State Department of Education.

In the provision of special education and related services, the district will implement all Federal and Kansas statutes, rules, and regulations.

Approved:

KASB Recommended – 6/14; 6/18; 12/24

Stock Supply of Emergency Medication

JGFGAA

Any school may maintain a stock supply of emergency medication, such as epinephrine and/or albuterol, upon obtaining a prescription from a physician, certified nurse-midwife, a licensed advanced practice registered nurse, or a licensed physician assistant.

A stock supply of epinephrine may consist of one or more standard-dose or pediatric-dose epinephrine auto-injectors. A school nurse or designated school personnel may administer epinephrine in an emergency situation to any individual who displays the signs and symptoms of anaphylaxis at school, on school property or at a school-sponsored event if the staff member reasonably believes that an individual is exhibiting the signs and symptoms of an anaphylactic reaction.

A stock supply of albuterol may consist of one or more albuterol metered-dose inhalers, one or more doses of albuterol solution and one or more spacers or nebulizers. A school nurse or designated school personnel may administer albuterol in an emergency situation to any individual who displays the signs and symptoms of respiratory distress at school, on school property or at a school-sponsored event if the staff member reasonably believes that an individual is exhibiting the signs and symptoms of respiratory distress.

A school that maintains a stock supply of emergency medication shall adhere to the following requirements and establish procedures in accordance therewith:

- The emergency medication will be stored in a safe location that is readily accessible to the school nurse or designated school personnel in accordance with manufacturer temperature recommendations;
- The school nurse or designated school personnel shall periodically monitor the inventory and expiration dates of the emergency medication;
- Emergency medication shall only be administered by designated school personnel; and
- Training requirements for designated school personnel shall be conducted as outlined in this policy.

Information related to the school’s emergency medication policies and procedures shall be published

A school may accept monetary gifts, grants, and donations to carry out the provisions of this section or may accept epinephrine auto-injectors, albuterol metered-dose inhalers, albuterol solution, spacers, or nebulizers from a manufacturer or wholesaler.

Stock Supply of Emergency Medication

JGFGAA-2*

Training

Training shall be conducted by a school nurse, physician, or mid-level practitioner at least annually for designated school personnel. Such training shall include, but may not be limited to, the following:

- Recognition of the symptoms of anaphylaxis and respiratory distress;
- Administration of emergency medication;
- Calling for emergency medical system responders;

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- Monitoring the condition of an individual after emergency medication has been administered;
- Notification of the parent, guardian, or next of kin; and
- Safe disposal and sanitation of used equipment.

The school shall maintain records of the training provided to designated school personnel.

Use of Stock Medication

If epinephrine or albuterol is administered in an emergency situation, the school nurse, designee, or other individual shall follow the protocols outlined in the training or product instructions.

Follow-up

After administration of the emergency medication, the school nurse or other designated staff member will report appropriate information to emergency services, parents or guardians, central office personnel, and, if determined necessary, the patient will be transported to a hospital.

The school nurse or other designated staff member will complete an incident report and file the report with the school nurse or district office, whichever is applicable.

Protection from Liability

The practice of the healing arts shall not be construed to include any person administering epinephrine or albuterol in emergency situations to an individual if:

- The person administering the epinephrine reasonably believes that the individual is exhibiting the signs and symptoms of an anaphylactic reaction; or
- The person administering the albuterol reasonably believes that the individual is exhibiting the signs and symptoms of respiratory distress;
- A physician or mid-level practitioner, after reviewing the school’s policies and procedures, has authorized, in writing, the school to maintain a stock supply of emergency medication; and

Stock Supply of Emergency Medication

JGFGAA-3

- The emergency medication is administered at school, on school property or at a school-sponsored event.

Any person who in good faith renders emergency care or treatment, without compensation, through the administration of emergency medication to an individual at school, on school property, or at a school-sponsored event, and any school that employs or contracts such person shall not be held liable for any civil damages as a result of such care or administration or as a result of any act or failure to act in providing or arranging further medical treatment when the person acts as an ordinary reasonably prudent person would have acted under the same or similar circumstances.

Approved:

KASB Recommendation – 12/24

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Student Self-Administration of Medications

JGFGBA

(See JDDA, JDDAA, JGFGB)

Epinephrine and Inhalers

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The self-administration of medication is allowed for eligible students in grades K–12. As used in this policy, medication includes, but is not limited to, a medicine for the treatment of anaphylaxis or asthma listed in current federal regulation as an inhaled bronchodilator or auto-injectable epinephrine. Self-administration is the student’s discretionary use of an approved medication for which the student has a prescription or written direction from a health care provider ~~or written parental authorization on file in the school office for over-the-counter medications. Self-administration of medication at a dosage or rate exceeding product label instructions may result in denial of privilege to self-administer medications and/or disciplinary action as appropriate.~~

As used in this policy, “health care provider” means a physician licensed to practice medicine and surgery; an advanced registered nurse practitioner, or a licensed physician assistant who has authority to prescribe drugs under the supervision of a responsible physician.

Student Eligibility

An eligible student shall meet all the following requirements:

- Have a written statement from the student’s health care provider stating the name and purpose of any prescription medication/s ~~or written authorization from the student’s parent for use of over-the-counter medication/s;~~
- Know the prescribed or recommended dosage;
- Know the time the medication is to be regularly administered;
- Be able to articulate any additional special circumstances under which the medication is to be administered;
- Know the length of time for which the medication is prescribed; and
- The student shall also demonstrate to the health care provider or the provider’s designee, as applicable, and the school nurse or the nurse’s designee the skill level necessary to use the medication and any device that is necessary to administer the medication. In the absence of a school nurse, the school shall designate a person who is trained to witness the demonstration.

Authorization Required

With regard to prescription medications which are not administered on a regular schedule, the student’s health care provider shall prepare a written treatment plan for managing the student’s condition, such as asthma attacks or anaphylaxis episodes, and for medication use by the student during school hours. The student’s parent or guardian shall annually complete and submit to the school any written documentation required by the school, including the treatment plan prepared by the student’s health care provider. Permission forms shall be updated {during enrollment/or ____}.

Employee Immunity

All teachers responsible for the student's supervision shall be notified that permission to carry medications and self-administer has been granted. The school district shall provide written notification to the parent or guardian of a student that the school district and its officers, employees, and agents are not liable for damage, injury, or death resulting directly or indirectly from the self-administration of medication.

Waiver of Liability

The student's parent or guardian shall sign a statement acknowledging that the school district and its officers, employees, or agents incur no liability for damage, injury, or death resulting directly or indirectly from the self-administration of medication and agreeing to release, indemnify, and hold the district and its officers, employees, and agents, harmless from and against any claims relating to the self-administration of medication allowed by this policy.

Additional Requirements for Students Prone to Specified Emergencies

- The school district shall require that any back-up medication provided by the student's parent or guardian be kept at the student's school in a location to which the student has immediate access if there is an asthma or anaphylaxis emergency;
- The school district shall require that all necessary and pertinent information be kept on file at the student's school in a location easily accessible if there is an asthma or anaphylaxis emergency;
- Eligible students shall be allowed to possess and use approved medications at any place where the student is subject to the jurisdiction or supervision of the school district, its officers, employee, or agents; or
- The board may adopt policy or handbook language which imposes additional requirements relating to the self-administration of medication allowed for in this policy and may establish a procedure for, and the conditions under which, the authorization for student self-administration of medication may be revoked.

Over-the-Counter Medications

A student may self-administer specified over-the-counter medications with written parental authorization on file in the school office.

The student's parent or guardian shall sign a statement acknowledging that the school district and its officers, employees, or agents incur no liability for damage, injury, or death resulting directly or indirectly from the self-administration of over-the-counter medication and agreeing to release, indemnify, and hold the district and its officers, employees, and agents, harmless from and against any claims relating to the self-administration of medication allowed by this policy.

Misuse of Medications

Self-administration of any medication, including prescription and over-the-counter medication, at a dosage or rate exceeding product label instructions may result in denial of the privilege to self-administer any medication and/or disciplinary action as outlined in policy JDDAA

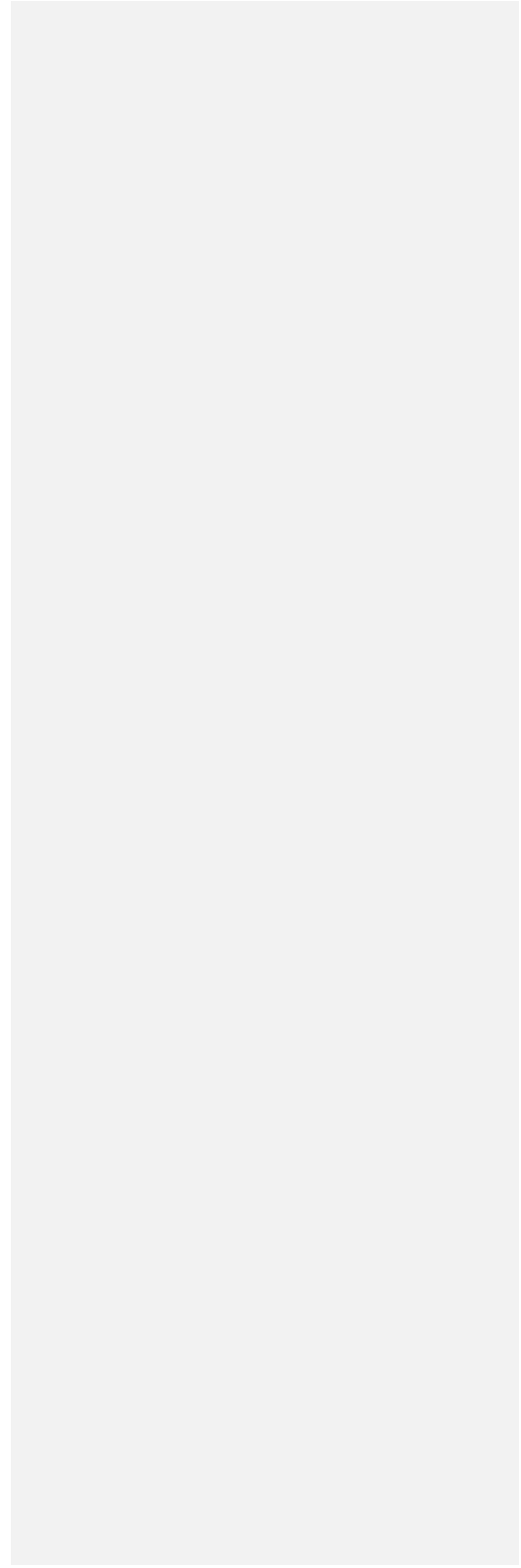
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Approved:

KASB Recommendation – 6/04; 6/05; 4/07; 12/16; 12/23; 12/24



Complaints

KN

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(See BCBI, DE, GAAC, GAACA, GAAB, GAAF, IF, IKD, JCE, JGEC, JGECA, and KNA)

General Complaints

The board encourages all complaints regarding the district to be resolved at the lowest possible administrative level. If the investigation and determination procedures of a complaint are not regulated in another board policy or the negotiated agreement, as applicable, it will be designated a general complaint subject to processing under this policy. Whenever a general complaint is made directly to the board as a whole or to a board member as an individual, it will be referred to the administration for study and possible resolution pursuant to the procedures outlined in this policy.

Informal Procedures

The building principal shall attempt to resolve general complaints in an informal manner at the building level. Any school employee who receives a general complaint shall inform the individual of the employee's obligation to report the complaint and any proposed resolution of the complaint to the building principal. Upon becoming aware of a complaint, the building principal shall, within a reasonable time, but without delay, discuss the complaint with the individual to determine if it can be resolved. If the matter is resolved to the satisfaction of the individual, the building principal shall document the nature of the complaint and the proposed resolution ~~of the complaint~~ and forward this record to the district compliance coordinator. ~~Within 20 days after the complaint is resolved in this manner, the principal shall contact the complainant to determine if the resolution of the matter remains acceptable.~~

If the matter is not resolved to the satisfaction of the individual in the meeting with the principal, or if the individual does not believe the resolution remains acceptable, the individual may initiate a formal complaint.

Formal Complaint Procedures

- A formal complaint shall be filed within 10 school days of the conclusion of the informal procedures. The formal complaint shall be in writing and contain the name and address of the person filing the complaint. The complaint shall briefly describe the alleged violation. If an individual does not wish to file a written complaint, and the matter has not been adequately resolved through the informal procedures ~~of this policy,~~ the building principal may initiate the complaint. Forms for filing written complaints are available in each school building office and the central office.
- ~~A complaint should be filed as soon as possible after the conduct occurs but not later than 180 days after the complainant becomes aware of the alleged violation, unless the conduct forming the basis for the complaint is ongoing.~~

- If appropriate, an investigation shall follow the filing of the complaint. If the complaint is against the superintendent, the board may appoint an investigating officer. In other instances, the investigation shall be conducted by the building principal, the compliance coordinator, or another individual appointed by the board or the superintendent. The investigation shall be informal but thorough. The complainant and the respondent will be afforded an opportunity to submit written or oral evidence relevant to the complaint and to provide the names of potential witnesses who may have useful information.
- A written determination of the complaint's validity and a description of the resolution shall be issued by the investigator, and ~~a copy will be~~ forwarded to the complainant and the respondent ~~within 30 days after the filing of the complaint~~. If the investigator anticipates a determination will not be issued within 3045 days after the filing of the complaint, the investigator shall provide written notification to the parties including an anticipated deadline for completion. ~~In no event shall the issuance of the written determination be delayed longer than 10 days from the conclusion of the investigation.~~
 - If the investigation results in a recommendation that a student or staff member be subject to discipline, the specifics will not be included in the written determination provided to the parties to protect the privacy rights of the student or staff member.
 - If the investigation results in a recommendation that a student be suspended or expelled, procedures outlined in board policy and state law governing student suspension and expulsion will be followed.
 - If the investigation results in a recommendation that an employee be suspended without pay or terminated, procedures outlined in board policy, the negotiated agreement (as applicable), and state law will be followed.
- Records relating to complaints filed and their resolution shall be forwarded to and maintained in a confidential manner by the district compliance coordinator.

Appeal Procedures

The complainant or respondent may appeal the determination of the complaint. Appeals shall be heard by the district compliance coordinator, a hearing officer appointed by the board or superintendent, or by the board itself. The request to appeal the determination shall be made within 20 days after the date of the written determination of the complaint at the lower level. The appeal officer shall review the evidence gathered by the investigator at the lower level and the investigator's report and shall afford the complainant and the respondent an opportunity to submit further evidence, orally or in writing, within 10

days after the appeal is filed. Whenever an appeal officer is appointed to review an appeal, the appeal officer will prepare a written report to the board within 30 days after the appeal is submitted for decision. The board shall render its decision not later than the next regularly-scheduled meeting of the board following the receipt of the report and provide the parties with notice of the result of the appeal. Any matter determined by the board in accordance with this process shall be valid to the same extent as if the matter were fully heard by the board without an appeal officer.

- Use of this complaint procedure is not a prerequisite to the pursuit of any other remedies including the right to file a complaint with the Office for Civil Rights of the U.S. Department of Education, the Equal Employment Opportunity Commission, or the Kansas Human Rights Commission.

If it is determined at any level that a violation of board policy or school rules occurred, the district will take prompt, remedial action to prevent its reoccurrence. The district prohibits retaliation or discrimination against any person for participating in the complaint process; or making a complaint, testifying, assisting, or participating in any investigation, proceeding, or hearing.

Complaints Against the Superintendent

- A complaint against the superintendent shall be filed in writing with the clerk of the board of education as soon as possible after the conduct occurs that led to filing a complaint but not later than 20 days after the complainant becomes aware of the alleged violation, unless the conduct forming the complaint is ongoing. The board, or the board's designee, shall investigate the complaint. If the board appoints a designee to conduct the investigation, the designee shall submit a report of the designee's findings upon which the board will decide the complaint. The board shall review the report and decide the matter as soon as reasonably possible but not later than sixty (60) days after the complaint is filed. After the board has reviewed the report, it may, in its sole discretion, request a meeting with the investigator or any party. The board may extend the timeframe for issuing a decision by providing the complainant with written notice of the proposed decision date. There is no appeal from the board's decision.

Complaints About Discrimination on the Basis of Sex

Complaints regarding alleged discrimination on the basis of sex, as prohibited by Title IX of the Education Amendments of 1972 and other federal and state laws regulating such discrimination and discriminatory harassment, shall be handled in accordance with the procedures outlined in board policies GAAC, for staff, and JGEC, for students, and shall be directed to the Title IX Coordinator at (Position or name, address, email address, and phone number of Title IX Coordinator).

Complaints About Discrimination or Discriminatory Harassment Not on the Basis of Sex

Discrimination against any individual on the basis of race, color, national origin, sex, disability, age, genetic information, or religion in the admission to, access to, treatment, or employment in the district's programs and activities is prohibited. (Position, address, email address, and phone number of the district compliance coordinator) has been designated to coordinate compliance with nondiscrimination requirements contained in Title VI and Title VII of the Civil Rights Act of 1964 (with the exception of discrimination on the basis of sex), Section 504 of the Rehabilitation Act of 1973, and the Americans with Disabilities Act of 1990, the Age Discrimination Act of 1975, the Personal Responsibility Work Opportunity Reconciliation Act of 1996, and the Food Stamp Act of 1977, as amended.

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For more information regarding what qualifies as discrimination or harassment on the basis of race or disability, see board policies GAACA applying to staff members and JGECA applying to students.

Complaints **KN 4**

For information regarding the investigation or resolution process for complaints of discrimination or discriminatory harassment not involving sex-based conduct or district child nutrition programs, see board policies GAAB for staff members and JCE for students.

Complaints Concerning Child Nutrition Programs

Complaints alleging discrimination in child nutrition programs offered by the district shall be handled in accordance with the procedures outlined in board policy KNA.

Complaints About Policy

The superintendent shall report any unresolved complaint about policies to the board at the next regularly scheduled board meeting.

Complaints About Curriculum

The superintendent shall report a failure to resolve any complaint about curriculum to the board at the next regularly scheduled board meeting. See board policy IF for complaints dealing with textbooks and instructional materials.

Complaints About Instructional Materials

The building principal shall report any unresolved complaint about instructional materials to the superintendent promptly after receiving the complaint. See board policy IF.

Complaints About Facilities and Services

The superintendent shall report any unresolved complaint about facilities and services to the board at the next regularly scheduled board meeting.

Complaints About Personnel

The superintendent or the building principal involved shall report any unresolved complaint about personnel to the board at the next regularly scheduled board meeting.

Complaints About Emergency Safety Intervention Use

Complaints concerning the use of emergency safety interventions by district staff shall be addressed in accordance with the local dispute resolution process outlined in board policy GAAF.

Complaints About School Rules

Any student may file a complaint with the principal concerning a school rule or regulation that applies to the student. The complaint shall be in writing, filed within 20 days following the application of the rule or regulation, and must specify the basis for the complaint. The principal shall investigate the complaint and inform the student of the resolution within 10 days after the complaint is filed.

Approved:

KASB Recommendation – 9/97; 8/98; 3/00; 4/07; 6/13; 6/15; 6/20; 7/20; 12/22; 6/23; 12/24

Philosophy (See G BU and IK B)

IA

Mission Statement

~~Unified School District 413 empowers each student with the knowledge and skills needed to be productive citizens and lifelong learners.~~ The mission of Chanute Public School is to educate and prepare all students for lifelong success.

Vision Statement

To provide an unparalleled educational experience that empowers and inspires all students to reach their full potential.

Beliefs

The staff, administration, and board of education believe:

- ~~A~~all children can learn.
- Children learn at different rates and in different ways.
- Students, parents, community, and school are active partners.
- Every child is entitled to a quality education in a safe, nurturing environment.
- Every person should be treated with respect.
- High expectations result in high achievement.
- A quality education extends beyond the core curriculum.

Both academic and non-academic programs comprise the educational program. The educational program shall be performance-oriented and research-based.

All students shall have an equal opportunity to pursue and acquire knowledge and to master the educational program's objectives.

Approved: May 3, 2021

KASB Recommendation – 6/04; 4/07; 9/20

School Site Councils

IB

(See KA)

A site council shall be established in each district building. Each council shall be responsible for providing advice and counsel for evaluating state, school district, and school site performance goals and objectives and for recommending methods that may be employed at the school site to meet these goals and objectives. Discussions may include allocations of the school budget and administrative and management functions.

The membership of each council shall include, at a minimum, the building principal and representatives of: teachers and other school personnel, parents of pupils attending the school, the business community, and community leaders.

~~The principal shall recommend site council members for board approval.~~

Each site council shall establish meeting schedules. Each council ~~shall~~may report to the board ~~at least once a year~~annually.

Approved: August 1, 2022

KASB Recommendation – 7/96; 6/04; 4/07; 6/14; 6/22